THE

CIRCULAR ORDERS

OF THE

BOARD OF REVENUE,

FROM A. D. 1820 TO 1850 INCLUSIVE;

WITH NOTES AND REFERENCES.

COMPILED WITH THE PERMISSION OF

THE BOARD,

UNDER THE SUPERINTENDENCE OF

THEIR SECRETARY,

AND PUBLISHED UNDER THE AUTHORITY

OF GOVERNMENT.

BY

JOHN MASKELL,

MANAGER REVENUE BOARD OFFICE.

MADRAS:

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1851.

TO

THE PRESIDENT AND MEMBERS

OF

THE BOARD OF REVENUE,

THIS COLLECTION

OF

THEIR CIRCULAR ORDERS

IS,

WITH PERMISSION,

MOST RESPECTFULLY DEDICATED

BY

THEIR OBLIGED AND HUMBLE SERVANT,

JOHN MASKELL.

PREFACE.

The following pages contain the first Collection from the Records of the Board of Revenue yet printed. They comprise the whole of the unrescinded *Circular Orders* issued during the last 31 years, or from 1820 to 1850 inclusive; and, with the Notes, embody, it is believed, nearly all the Revenue Orders now in force.

The Compiler avails himself of this opportunity of expressing his respectful acknowledgments to the Board of Revenue, for permitting him to compile, and dedicate to them, this Collection of their Orders; and to the late and present Secretaries, Messrs. Pycroft and Bayley, for the advice and assistance which they have so kindly afforded him during the progress of the work.

Revenue Board Office,
Fort St. George,
1*st March*, 1851.

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CIRCULAR ORDERS

OF THE

BOARD OF REVENUE.

20TH JANUARY, 1820.

* Paras. 4 to 8 inclusive.

I am directed by the Board of Revenue to transmit, for your information and guidance, the accompanying extract* of a letter from the Secretary to Government, in the Revenue Department under date the 4th ultimo, prohibiting the taking of Moochilkas to keep up the cultivation; and respecting the responsibility of the Meerassidars or ryots for the estimated amount of the Government share of the crops in Amauny villages, and the early distribution of the inhabitants' share of the produce.(a)

From Govt. 4th in con. 20th Dec. 1819, *Rev. Dept. No.* 670.

4. The Governor in Council highly approves of your orders to the Collector, to take no more Moochilkas from the ryots, in Amauny villages, for keeping up the cultivation. The cultivation must be kept up by making it the interest of the ryots to cultivate. All other means are tyrannical, and must ultimately prove unavailing.

5. I am directed to explain the sentiments of the Governor in Council, on the question discussed in the letters from the Collector, and in your Proceedings, relative to the responsibility of the Meerassidars, or ryots, for the estimated amount of the Government share of the crops, in Amauny villages. If, before the crops are cut, or at that time, the Meerassidars agree to take the Circar share off the hands of Government, for a stipulated money price, this would be a voluntary contract,

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(a) *Circulars of this description, which merely cover other papers, will in future be omitted, their dates only being inserted at the head of the correspondence.*

and there would be an end of the question. It is not the Circar share any longer, but belongs to the Meerassidars, and they are responsible for it, in the same sense in which they are responsible for the rest of their property, that it would be lost to them if they do not take care of it. In this case it does not signify whether the amount of the Circar share was ascertained by estimate, or by measurement, and whether it turns out greater, or less, than was expected. The bargain will hold good, and the stipulated price will be due. The Meerassidars will gain the advantage of excess, and must bear the loss if there be a deficiency.

6. But from the Collector's mode of stating and arguing the case, it would appear that he is desirous of compelling the Meerassidars to be answerable for the *estimated* amount of the gross produce, whereas, by established custom, and Regulation XXX. A. D. 1802, they are only answerable for the due payment of the Government share of the produce. The estimate of the gross produce is made by officers in the pay of Government, while the actual quantity is ascertained only when it suits the Collector to divide the produce between the Meerassidars and the Circar, in order to sell the Government share. The Collector wishes to maintain that it would be just to make the Meerassidars pay for the estimated quantity, though it should fall considerably short of the actual quantity, on the presumption that the difference must have arisen from theft, and might have been prevented by the Meerassidars.

7. The Governor in Council is of opinion, that it would be manifestly unjust to hold the Meerassidars responsible for the errors of ignorant, or frauds of dishonest, estimate makers. No practice of a Native Government, so repugnant to the first principle of justice, can be maintained to be "mamool," or practice fit to be followed by the British Government.

8. To estimate the produce of the crops on the ground, would appear to be a practice founded on the desire to obtain data, either to form an estimate of the amount of the revenue, or to make a contract for the payment, in money, of a revenue actually due in kind. An estimate of the gross produce, before the harvest is gathered, is of no other use, and is improperly substituted, under any view, for the true measure of security to Government; and justice to the Meerassidars requires that the crop should be thrashed, measured, and divided, as soon as practicable after it has been gathered. When this is done, the Meerassidars, Curnums, and Village watchers, will have a defined quantity to be answerable for, not an amount entered in an estimate liable to be disputed. The Governor in Council therefore fully approves of your instructions to the Collector, that the cultivators should not be required to be

answerable for the estimate, and that their share of the produce sh[illegible] be delivered to them, in all cases, when the produce is divided, as s[illegible] as possible after the crop is cut; and desires that an extract of this [illegible]ter may be sent, by circular, to all Collectors, for their information a[illegible] guidance, in order that an improper detention, in heaps, of the culti[illegible]tor's share, may be avoided.(a)

28th February, 1820.

Vide C. O. 16th Aug. 1847.

1. I am directed by the Board of Re[illegible]venue to desire, that the monthly, quar[illegible]terly, and annual Statements, transmitted by you, be not in fu[illegible]ture accompanied by a letter, unless you require to communicate any remark concerning the subject of those statements respectively, which cannot be inserted in those documents themselves.

Vide C. O. 7th July 1823.

2. It will be proper, however, that each Statement be endorsed with a title corresponding with its heading.

27th March, 1820.

It is the desire of the Court of Wards, that all applications which you may submit henceforth, for authority to take charge of Minors' estates, may contain a statement of the Minor's age, and of the date on which he will come to be of age.

27th March, 1820.

Vide C. O. 6th Mar. 1828.

* *20th in con. 27th Mar.* 1820, *Rev. Dept. No.* 195.

1. I am directed by the Board of Revenue to communicate to you, that the Board have received the authority of Government* for increasing the salaries of Serishtadars of districts that

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(a) "We observe that the practice of receiving revenue in kind, prevails only in seven districts,† and in them only occasionally, or to a very limited extent. Although it would appear, from the reports of the Collectors, that no difficulty is experienced in disposing of the Circar share of the produce, and that the Government is, in consequence, subjected to little or no loss, yet we think it very desirable that the practice should be, as far as possible, abandoned, and money rents substituted." *Hon'ble Court's letter,* 17*th Aug.* 1838, *No.* 12, *p.* 34 *received from Govt.* 7*th Sep. in con.* 21*st Oct.* 1839. *Rev. Dept. No.* 1125.

† Chingleput. Coimbatore. Ganjam. Tanjore. Tinnevelly. Trichinopoly. Vizagapatam.

have been permanently settled, when they fall, in a large proportion, under Amauny management, as follows.

2. If one-half the lands of any Settled district have so reverted to the Circar, the salary of the Serishtadar shall be regulated, in equal proportions, like Serishtadars' salaries in Settled and in Unsettled districts; and if three-fourths, his salary shall in that proportion be on the same scale as that of the Serishtadar of an Unsettled district; but in both cases it will be understood, that the lands on account of which the increased salary is allowed, have, not for a time merely, but permanently, fallen under the management of the Collectors.(a)

(a) *Note* 1. *The following is the scale of allowances to Head Serishtadars.*

			In Settled districts.	*In Unsettled districts.*
Under	5 *years service as Serishtadar,*		60 *Pagodas.*	80 *Pagodas.*
From	5 *to* 10	,, ,,	70 ,,	100 ,,
From	10 *to* 15	,, ,,	80 ,,	125 ,,
From	15 *to* 20	,, ,,	100 ,,	150 ,,
Above	20	,, ,,	125 ,,	200 ,,

From Govt. 22*d in con.* 25*th Mar.* 1816, *Rev. Dept. circulated* 22*d April*, 1816.

Note 2. "The Board, as a general rule, have considered it an indispensable qualification in individuals appointed to the situation of a Head Serishtadar, in Unsettled districts, that they should be practically acquainted with the details of revenue management; in other words, that they should have passed some period of their public service in the districts as Tahsildars."—*To Collr. Nellore*, 17*th Mar.* 1834, *p.* 3.

Note 3. "Collectors are competent, of their own authority, to dismiss any of the Native servants employed under them, below the rank of Tahsildar. The appointment of all the Native servants, excepting the Head Serishtadar, rests with them, and the *nomination* of the Head Serishtadar also, subject to the confirmation of the Board of Revenue. But in these acts, as in all others, they are subject to the control of the Board of Revenue."—*Minute of the Board, submitted to Govt. with their letter of* 19*th Sep.* 1836, *No.* 521.

Note 4. "In future applications of this nature (*i. e. for increased allowances to Head Serishtadars*) the Board of Revenue will be pleased to accompany their recommendation with a brief review of the conduct and general character of the individual on whose behalf their application may be made."—*Ext. Min. Con.* 29*th Dec.* 1836, *in. con.* 5*th Jan.* 1837, *Rev. Dept. No.* 1747, *p.* 2.

Note 5. "The Most Noble the Governor in Council will not object to the consideration given by the Board to Annajee Row's service as *Acting* Head Serishtadar, in the Coimbatore district, inclusive of which, and the period computed under the rules, he will have attained the 10 years standing, as Head Serishtadar, required to entitle him to the increased salary of 125 Pagodas, or Rupees 437, and Annas 8, per mensem. Resolved, accordingly, that this amount be paid to Annajee Row, from the 29th October 1846, the date on which he completed 5 years service in Salem. It should be intimated to the Collector of Salem, that service as a Tahsildar cannot be admitted, unless

2. The Regulation authorizes the Board of Revenue to alter, amend, and enlarge, these rules, from time to time, as occasion may require; they will therefore be prepared to receive such suggestions as you may think it right to make, for the improvement of those now transmitted, in any particular in which experience may lead you to consider them as defective.

3. It is an advantage attendant on rules framed under the sanction of a law, that while they have an obligatory force, derived from the authority under which they are issued, they admit of free discussion, and amendment, in the department to which they relate, without involving the rescission, or alteration, of any part of the code.

4. When the forms which are now transmitted have been adopted for a time, and have been found sufficient; or when they have undergone any modification that may seem requisite, it will perhaps be convenient that a number of them should be printed, in the country languages, and forwarded for the use of the several Collectors. This however would be premature, until they have been first considered and tried. Perhaps it may be found equally convenient that the Moochilkas be executed on cadjans. You will observe that they do not require to be executed on stamped paper, or stamped cadjans.

5. In renting the Abkarry under Regulation I. of 1820, Collectors will particularly observe, that the limits of Cantonments and Military Bazars will be hereafter fixed by the G. O. now suspended, and by the Civil Regulation which will be enacted on that subject,(a) and therefore the contract with the renter, as far as it relates to talooks where Military Forces are stationed, must be so framed, as to admit the operation of those rules, when promulgated, without

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(a) *Vide Sec.* XLIII. *to* XLVII. *Reg.* VII. 1832.

From Commy. Genl. 23d in con. 26th Aug. 1850.

The limits of the several Military bazar stations were fixed by the orders of Government to the Commander-in-Chief, in the Judicial Department, dated 14*th June* 1822, *No.* 238.

These limits were confirmed by the order of Government, dated 1*st June* 1832, *published in the Gazette for that year, page* 441.

From Govt. 20th in con. 26th Aug. 1822, Jud. Dept. No. 551.

The Abkarry within the limits of Military bazar stations, and within four miles around those limits, was placed under the control of the Commissariat Department, by Ext. Min. Con. 14*th June*, 1822, *Jud. Dept. No.* 230.

affording to the renters any just grounds to complain of an infi tion of the terms agreed upon, or to throw up the rent.

Rules for the formation of the annual rent of the exclusive sale Foreign Spirits, and the exclusive manufacture and sale of Cou try Arrack, Toddy, and other Spirituous Liquors.

1st. Previously to the expiration of every Fusly, Collectors shall de termine the places at which stills for the manufacture of Country Arrac shall be worked, and shops for the sale of Foreign Spirits and Countr Arrack established, and the retail rates, according to the measures in use in the district, at which the several descriptions of liquors are to be sold.

2d. In fixing the retail rates, Collectors shall not adopt lower rates than those established at the nearest places of manufacture and vend in any of the neighbouring districts, so that the renters of one district may not derive a partial advantage by underselling the renters in the neighbouring district.

3d. In all cases in which it may be expedient to increase and modify the established rates, Collectors shall transmit a statement of the rates to the Board of Revenue, with their reasons for proposing the alterations; and until such new rates shall have received the sanction of the Board of Revenue, the old rates shall continue in force.

4th. The number of stills and shops, and the retail rates of sale in each talook or division, being determined, shall be published by the Collectors, for general information, in an advertisement inviting the proposals for the rent of the respective talooks or divisions.

5th. Collectors shall require renters to deposit the amount of one kist in advance, or give such other security as they may deem adequate.*

* *Vide C. O. 14th July* 1828.

6th. In the enumeration of places where stills shall be permitted to be worked, no principal town, or populous place, shall be included. The Collector shall fix on proper situations for establishing the stills without the limits of such towns and places, and at such distance as to prevent the inhabitants from experiencing any inconvenience.

7th. When Collectors grant licences to renters, they shall cause the renters to execute a Cabooleut, or counterpart engagement.

8th. Collectors shall require renters to deposit with them the Moochilkas executed by the person whom they may employ to superintend stills or shops, according to Clause *third*, Section VI., Regulation I. of 1820.

9th. Collectors shall require the renters to deposit in the Cutcherry, copies or duplicates of the agreements entered into between them and

1st May, 1820.

1. In pursuance of the orders of the Honorable the Cour Directors for the general introduction of the Ryotwar system, I directed by the Board of Revenue to desire that, hereafter, cases where the Estates of disqualified Proprietors may come u der the charge of the Court of Wards, or where such Estates n under charge of the Court, will, from the time which must elap before the expiration of the minority of the Proprietors, rema for several years under the management of the Collector, th Ryotwar mode of assessing and collecting the revenues may be, i all practicable cases, introduced, and the system of renting ou the lands for terms of years, be discontinued.

2. These orders do not apply to those Estates where leases have already been formed, and the terms of which must expire before the system above alluded to can be introduced.

26th June, 1820.

I am directed by the Board of Revenue to transmit to you, the accompanying Rules, prepared under the provisions of clause *second*, section V. Regulation I. of 1820, together with the forms* which they are directed to frame by the several clauses referred to in the heading of each form.

* *For revised forms, Vide C. O. 29th June* 1835, ,, *26th Feb.* 1846.

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it exceeds 10 years, even in the case of direct promotion from that grade to the office of Head Serishtadar."—*From Govt.* 13*th in con.* 18*th Feb.* 1847, *Rev. Dept. No.* 209.

Note 6. *The salary of a Head Serishtadar can only commence from the date of his taking up that appointment. Service in a Settled district will be admitted as service in an Unsettled district, in the calculation for a higher rate of salary.* —*From Govt.* 24*th Sep. in con.* 4*th Oct.* 1847, *Rev. Dept. No.* 1048.

Note 7. "The Right Honorable the Governor in Council observes, that the Honorable Court,† in giving their assent to the graduated scale of remuneration to Head Serishtadars, established by the Government in March 1816, prescribed, in modification of the arrangement, that Serishtadars should not, at the expiration of the prescribed term of service, succeed, *as matter of course*, to the next higher rate of allowance, and that their succession should depend entirely upon the testimonials of the Collectors as to their official conduct, and in cases where these testimonials did not prove perfectly satisfactory, that promotion should be stopt."—*Ext. Min. Con.* 18*th in con.* 24*th June* 1850, *Rev. Dept. No.* 596.

† Para. 97 of Rev. Desp., 22d May 1818.

their sub-renters, and shall satisfy themselves that they contain the necessary stipulations, especially with regard to the price at which arrack and other spirits are to be sold, &c.

29TH JUNE, 1820.

Vide C. O. 6th Nov. 1820.

* 23*d in con.* 29*th June* 1820, *Jud. Dept. No.* 255.

I am directed by the Board of Revenue to acquaint you, that it has been resolved by Government,* that the revision of Police charges shall be placed immediately, and exclusively, under the authority of the Board, like charges of a revenue nature.

13TH JULY, 1820.

Vide C. O. 22*d Apl.* 1822.
,, 2*d May* 1825, *p.* 2.

3. I am desired also to point out to you the great importance of realising, if possible, the whole of the *current* revenue *within* the current year. When collections on account of a previous year are made in the next one, they will, in general, be found to be, in reality, a collection for the latter year, and will, in all probability, be attended with a corresponding defalcation in the collections carried to the account of that year. These observations do not, of course, apply to those districts where any portion of the revenue is received in kind, and where the whole of the Circar grain may not be disposed of within the year for which it was received.

6TH NOVEMBER, 1820.

Vide C. O. 29*th June* 1820.
,, 28*th Nov.* 1831.

† *From Govt.* 23*d in con.* 29*th June* 1820, *Jud. Dept. No.* 255.

From Govt. 29*th in con.* 31*st Aug.* 1820, *Jud. Dept. No.* 364.

I am directed by the Board of Revenue to inform you, that, as the whole superintendence of charges connected with the Magistrate's and Collector's Offices is now vested in them,† it will be necessary for you, hereafter, to forward all Statements and Estimates for sanction, through them, at the end of each Fusly; observing, however, that though the charges in each department will be expected to be submitted at the same time, they must be drawn out distinctly and separately.

11th December, 1820.

Vide C. O. 29th Jan. 1824.

It having been brought to the notice of the Board of Revenue, that persons presenting Petitions to the Government, and the Board, suffer considerable inconvenience and distress, in consequence of being detained for many months at the Presidency, until reports on their Petitions are received from the Collectors, I am directed to inform you that, in all cases when the necessary explanation can be afforded, by reference to the records of the Cutcherry, the Board will expect that the replies to their letters be despatched within five or eight days after their receipt, and that, where the matters adverted to in the Petitions require to be investigated by the examination of individuals, or by reference to the Tahsildars, or others at a distance from the Hoozoor station, the replies be forwarded within one month, or earlier if practicable, from the date of the receipt of the Board's letters.

26th February, 1821.

Vide C. O. 23d June 1825.

With reference to the 1st para. of the Board's circular instructions of the 15th September 1808,(a) I am directed to desire that you will transmit your monthly Statement of Demand, Collection, and Balance, with punctuality, so as to reach the Board on the 20th of every month, to prevent the delay which otherwise occurs in furnishing, to Government, the monthly general Statement of the Collections of revenue.

21st May, 1821.

(To Maritime Districts.)

* *From Govt.* 18*th in con.* 21*st May* 1821, *Pub. Dept.*

1. In consequence of the transfer* of the department of Sea Customs to the supervision of the Board of Revenue, I am di-

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(a) "It being the intention of the Board, to furnish the Honorable the Governor in Council, monthly, with a general Statement of Demand, Collection, and Balance, I am directed to desire that, from the current month of September inclusive, a document according to the following form,* may be transmitted, with punctuality, so as to reach the Board on the 20th of the month succeeding." *C. O.* 15*th Sep.* 1808, *p.* 1.

* *For revised form, vide C. O. 2d May* 1825.

rected to inform you, that the Master Attendant at ———, will be placed under your orders.

Vide C. O. 31*st Oct.* 1842.

2. I am further directed to desire, that you will attend to such communications as you may receive from the Marine Board, on subjects connected with the Marine Department.

11TH OCTOBER, 1821.

Board of Rev. to Govt. 23*d Aug.* 1821. *No.* 503 (1464.)

Vide C. O. 1*st Mar.* 1849.

In con. 30*th July* 1821, *Rev. Dept. No.* 517.

1. With reference to the 2d para. of the letter from the Secretary to Government, in the Revenue Department, dated the 24th July last, I am directed by the President and Members of the Board of Revenue to request that you will submit, for the consideration of the Honorable the Governor in Council, the accompanying letter* from the Collector of Chingleput, in which he explains the reason which induced him to refrain from purchasing, on account of the Government, certain Mootahs, for which the biddings did not rise to the amount of the arrear due upon them.

* 17*th in con.* 23*d Aug.* 1821.

2. The instructions issued by the Board on this subject, have only extended to a permission to buy, on account of Government, if the lots were not purchased by individuals, for a sum equivalent to the full debt due, but a discretion has always been allowed to the Collector, as to the cases in which this permission should be resorted to.

3. The Collector is of opinion that, if the rule be unreservedly applied, the biddings will be raised, in all cases, within a trifle of the arrear due, and this expectation appears to the Board to be well founded; should it however be the pleasure of the Government, that the practice should be established, in all cases, the Board will issue orders to that effect, to all Collectors in Settled districts.

From Govt. 21*st in con.* 27*th Sep.* 1821, *Rev. Dept. No.* 715.

I am directed to acknowledge the receipt of your Secretary's letter of the 23d ultimo, (503), and to state that, from the explanation therein afforded, the Honorable the Governor in Council is satisfied that a discretionary authority must necessarily be vested in Collectors, with respect to the purchase of Mootahs sold for arrears of revenue, in order to defeat the artifices which would be resorted to for raising the price, if it were known that all Mootahs were to be bought on account of Government. It being however the main object to recover possession

of the Mootahs, and only a secondary object to obtain payment of arrears of revenue, out of the price at which they may be sold, there seems to be no good reason for restricting a Collector from purchasing any Mootah, at a price exceeding the amount of revenue due. He ought not to purchase a Mootah at more than its value, and he ought not to have been imposed upon by the schemes of fraudulent bidders, but with these exceptions, it seems proper, under the orders of the Court of Directors,* that all Mootahs, put up for sale, should be purchased on account of Government.

* *6th June* 1814, *received from Govt.* *29th Mar.* *in con.* *27th Apl.* 1815, *Rev. Dept.*

1st November, 1821.

(To Maritime Districts.)

Vide C.O. 14*th Feb.* 1825.

The Sea Customs having been transferred to the Revenue Department,† I am directed by the Board of Revenue to desire, that you will correspond with the Sea Custom Collector of Madras,‡ and continue to transmit to him the Statements of imports and exports by sea, for the use of the department of External Commerce.

† *From Govt.* 18*th in con.* 21*st May* 1821, *Pub. Dept.*

‡ *From Collr. Sea Customs* 16*th in con.* 22*d Oct.* 1821.

6th December, 1821.

Vide C. O. 16*th June* 1836.
,, 28*th Oct.* 1839.

I am directed by the Board of Revenue to state to you, that it is the particular desire of the Government,|| that you do not communicate to individuals the orders and instructions which you may receive for your guidance, or the opinions of the authorities at the Presidency. You will issue orders, when necessary, in your own name, founded upon those instructions, but the communications themselves are considered confidential, and not to be made public. A deviation from this rule is considered likely to create embarrassment, and to impede the course of public business.

|| 7*th in con.* 13*th Aug.* 1821, *Rev. Dept. No.* 578.

10th December, 1821.

It having been observed by the Governor in Council,§ that, in some districts,

§ 4*th in con.* 10*th Dec.* 1821, *Rev. Dept. No.* 887.

there has not yet been established that complete union between the Revenue and Police Establishments, which is deemed necessary to their efficiency; but that servants of the Collectors are, in some instances, charged exclusively with duties of police, and that the authority of Tahsildars is not extended over them; I am directed by the Board of Revenue to communicate to you the following sentiments of the Governor in Council on these points, for your information and guidance.

"Such a system" as above adverted to "keeps the Collector in ignorance of what is going on, and subjects the people to the oppression of Police officers, who take no interest in their welfare, but are even led to consider their importance, and perhaps their employment, as concerned in promoting alarm and disorder."

"The Police must effectually be put under its proper superior, the Tahsildar, whose credit and advancement depend on the prosperity of the district, and who will protect the people both from robbers and Police officers. To be efficient, the respective heads, each in his station, must enjoy confidence, and possess control. Potails in villages, Tahsildars in districts, and the Serishtadar in the Collector's Cutcherry. The Collector must give to the higher class of Revenue servants the same confidence which he himself requires from his own superiors."

"I am directed further to observe, as a general rule, that, wherever the authority of the Collector is sufficient to effect any object, either with Revenue servants, or with persons liable to pay revenue, that of the Magistrate ought not to be interposed. It ought indeed to be the aim of every Collector to acquire a complete, but paternal, sway in his district, and he should never, unless in cases of necessity, resort to legal proceedings, which both betray his weakness, and excite disgust."

7TH JANUARY, 1822.

From Govt. 17th in con. 23d Oct. 1820, Rev. Dept. No. 672.

Vide C. O. 10th May 1847.

I am directed to acknowledge the receipt of your Secretary's letter of the 25th ultimo, (452), and to state that the Honorable the Governor in Council is of opinion, that the charitable object of such Yeomiahs as those to which your letter has reference, would, in a great measure, be defeated, if the persons to whom they were granted were not allowed, without the temporary forfeiture of their Yeomiahs, to proceed on pilgrimages to holy places, or to be absent from the station where the Yeomiahs are payable. Such pilgrimages are esteemed sacred duties, which it is one chief

use of the Yeomiahs, by affording a provision for their families, to enable them to perform. The Governor in Council conceives that the public interests will be sufficiently attended to, if, in such cases, the Yeomiahs are allowed to be drawn for a limited term, not exceeding seven years, unless when accounts of the death of the Yeomiahdar are previously received. There is no room to doubt but more will be saved by the accelerated death, or prolonged absence, of Yeomiahdars who go abroad, than will be lost by payments on account of those of whose death no accounts may be received, and at the same time the feelings of the parties concerned will be gratified, in a point to which they often attach the highest degree of importance.

22D April, 1822.

From Govt. 16th in con. 18th Apl. 1822, Rev. Dept. No. 277.

Vide C. O. 13th July 1820.
" *13th Aug.* 1835.

I am directed to acknowledge the receipt of your Secretary's letter of the 4th instant, (149), and to state that the increase in the Collections of the current Fusly, up to the 31st of January, in comparison with those of the last Fusly, is in the highest degree satisfactory, if it has not been produced by an anticipation of the resources of the country, and been attended with a severe pressure on the ryots. You will be pleased to caution Collectors against means of that description, the benefit of which would be but temporary and fallacious, and would be more than counterbalanced by their future bad consequences.

23D December, 1822.

From Govt. 13th in con. 19th Dec. 1822, Rev. Dept. No. 792.

Vide C. O. 7th Feb. 1825.
" *1st Sep.* 1848.

1. It having appeared from certain cases recently under the consideration of Government, that the Sub-Collectors do not sufficiently understand their relative situation to the Principal Collector; I am directed by the Honorable the Governor in Council to furnish you with the following observations on the subject.

2. A Sub-Collector and Magistrate is, in every respect, as completely under the authority of the Principal Collector, as any Assistant is. It is his duty to obey, not to discuss, the orders of his superior. It is not likely that he will ever receive from him any order which it would be improper to execute, but even should any thing so extraordinary occur, it is his duty to state his sentiments respectfully to him, and, should he persist in his former opinion, there ought to be no reply, but an

appeal, if necessary, should at once be made to superior authority. The Sub-Collector can never be permitted to enter into controversy with his Principal, or to seek to put him in the wrong. Every such attempt will always be marked by the displeasure of Government.

3. The Principal Collector must be left to his own discretion, guided by circumstances, as to the extent of authority to be entrusted to the Sub-Collector, but, as the main object of the appointment of a Sub-Collector is, to enable him to qualify himself for the office of Collector, it is evident that he ought to be allowed to make his Settlements, and to discharge and entertain his servants,[(a)] and, generally, to perform every duty confided to him, with as little interference as may be compatible with the security of the revenue, and the protection of the public servants, as well as of the great body of the people.

4. You will be pleased to issue instructions, conformable to the foregoing sentiments, for the guidance of the several Principal and Subordinate Collectors.

27TH JANUARY, 1823.

(To Northern Circars.)

From Govt. 24*th in con.* 27*th Aug.* 1823, *Rev. Dept. No.* 52.

1. I am directed by the Honorable the Governor in Council to furnish you with the following observations, relative to the system of administration in the Northern Circars. The affairs of the Circars can never be well administered, nor the great body of the people be protected against oppression, nor the country be secured from disturbance, and the incursions of plunderers, until our Government becomes more respected in those provinces, than it is at present. The gradual extension of the Circar lands should be the main object, because it is by having the direct possession and management of landed property, that we can best protect the ryots, grant them remissions of rent, assist them in agricultural improvements, and attach them to our Government. The extension of the Circar lands gives us also a great influence over all the Military classes residing upon them, as we have thereby the means of granting them indulgences, in rent and other matters, in their several villages.

2. The Governor in Council is accordingly of opinion, that no Zemindary, once forfeited for rebellion, should ever be restored, whatever

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(a) *Vide C. O. 7th Feb.* 1825, *and* 1*st Sep.* 1828, *and especially notes* 1 *and* 2 *to the first quoted C. O., explaining the powers of the Sub-Collector, in respect to the appointment and dismissal of Sub-Division Servants.*

temporary evil the retention of it might occasion, but that all Estates falling in, should invariably be kept, and annexed to the Circar lands.

3. The inefficiency of the Collector's Cutcherries has also contributed, though not in so great a degree as the sale of the Circar lands, to weaken the due authority of Government, in the Northern Circars. By not having on his establishment men versed in Revenue details, the Collector is compelled, when a Zemindary comes into his hands, to hire such persons as he can find; but as persons taken by chance in this manner, can seldom know much of revenue, or be very trustworthy, the affairs of the Zemindary are usually mismanaged, to the great loss of the proprietor, and discredit of Government. The Collector should have such a small permanent addition to his Cutcherry, as would enable him, whenever a Zemindary came under his charge, to allot to the superintendence of it, the services of a man of experience, from his fixed establishment, in place of those of a stranger. This measure would occasion some additional expense, which would probably, however, be compensated by the increase of revenue from better management, and might, at any rate, be charged to the Zemindars for whose benefit it was incurred.

4. The employment of English writers as Serishtadars, is a very general practice from Nellore to Ganjam, and ought to be abolished. When the heads are incapable, there can be little control over the subordinate officers, and the revenue must suffer from ignorance, as well as from fraud. The Board of Revenue cannot interfere in the appointment of Collectors' Cutcherry servants, but it is their duty to order them to dismiss those who are evidently unfit for the situations in which they are employed.

17th March, 1823.

Vide C.O. 7th Sep. 1848.
From Govt. 11*th in con.* 17*th Mar.* 1823, *Rev. Dept. No.* 172.

I am directed by the Board of Revenue to desire, that all Extra Establishments, and disbursements, (if any such are now existing in your district), on account of epidemic diseases, be forthwith discontinued, and that none such be renewed without special sanction.

7th July, 1823.

Vide C. O. 28*th Feb.* 1820.
,, 12*th Sep.* 1842.
See also C. O. 16*th Aug.* 1824.

1. The Board of Revenue having received several Statements without endorsements, I am directed to desire that every English

Statement may bear a full endorsement, showing its general purport, and that such endorsement be headed with the designation of the Collectorate.

2. I am directed to take this opportunity of desiring, that, whenever it may happen that there are no entries to be made in any periodical Returns, usually forwarded to the Board, that either a blank return* be sent, or a letter addressed to the Secretary, stating that such or such particular returns are not forwarded, there being no entry to make.

* *Vide C. O.* 13*th July* 1826, *para.* 9, *directing that no blank returns be forwarded to the Board.*

21st July, 1823.

I am directed by the Board of Revenue to transmit to you, the accompanying copy of a letter from the Secretary to Government,* in the Revenue Department, and to desire that you will cause the General Order therein transmitted, to be published throughout your Collectorate, by beat of tom-tom, in the language of the district.

* 17*th in con.* 21*st July,* 1823, *Rev. Dept. No.* 443, *omitted, its accompaniment alone being given.*

P. S.—It appears to the Board to be desirable, that a notification, to the like effect, should be published at the same time, relative to the Pensions payable in the Revenue Department.

Ext. Min. Con. 11*th July* 1823, *Mily. Dept. recd. from Govt.* 17*th in con.* 21*st July* 1823, *Rev. Dept. No.* 443.

Resolved, that the following General Order be published.

"*No.* 115, *Fort St. George*, 11*th July* 1823.

G. O. by Government.

It having been represented to the Government, that a custom of mortgaging Pension Certificates prevails, by which great distress has been occasioned to the families of Native Pensioners, and to the Pensioners themselves, the Honorable the Governor in Council is pleased to notify, in General Orders, that Pension Certificates are not *transferable*, and that the pensions are payable only to the individuals in whose names they may have been granted, and to their vakeels."†

† *Vide Pension Rules*, 22*d Dec.* 1835, *Sec.* II. *Clause* 3, *published in the Gazette for* 1836, *page* 74.

Vide also Pay and Audit Regulations, Edition of 1848, *page* 277, *para.* 2.

Resolved, that a copy of the foregoing General Order be transmitted, from the Revenue Department, to the Board of Revenue, and that they be directed to cause its provisions to be proclaimed by tom-tom.

31st July, 1823.

Vide C. O. 13th July 1826, *para.* 5.

The Board of Revenue having observed, that letters from several Collectors have lately been dated, "Collector's Cutcherry," or "Collector's Cutcherry on circuit," without mention of the place at which the Cutcherry was, at the particular time of writing the letter; I am directed to desire that the name of the town, village, or other place, from which a letter, or statement, is despatched, may invariably be added to its date.

22d December, 1823.

I am directed by the Board of Revenue to inform you, that in consequence of the reduction which has taken place in the current rate of interest, and of the Government having now no occasion to borrow money, the Governor in Council has been pleased to resolve,* that the subsisting arrangement under which the funds of Estates managed by the Court of Wards, are held at interest by the Government, shall cease from the 1st of May next.

*19*th in con.* 22*d Dec.* 1823, *Rev. Dept. No.* 747.

2. You will give due intimation of this resolution to all parties concerned, and be prepared to submit, at an early period, your sentiments on the most advantageous mode of disposing of the deposits accruing on Minor's Estates.

5th January, 1824.

Vide C. O. 7th Feb. 1825, *para.* 19 *of enclosure.*

I am directed by the Board of Revenue to inform you, that the Honorable the Governor in Council is of opinion,* that it is very objectionable that young Assistants should be entrusted with the Revenue and Police management of one or more Talooks, before they have, by a residence in the provinces, had an opportunity of acquiring some

* 2*d in con.* 5*th Jan.* 1824, *Rev. Dept. No.* 1.

experience, and observing in what manner the various duties of Collector and Magistrate ought to be discharged; that till then, they can learn more by attending the Collectorand Sub-Collector, than by attempting to perform duties which they have never been taught, and which they cannot teach themselves with success, nor without injury to the public interests committed to them; and that, after they are fit to be employed, they ought not to be entrusted with a charge beyond their experience and station in the service, nor beyond their native establishment. The Governor in Council has therefore been pleased to resolve, that no Assistant Collector shall be entrusted with the management of a Talook, until he has resided at least for a twelve month in the provinces, nor at any period with the management of more than two Talooks; and that Collectors shall always report to the Board of Revenue, and the Board of Revenue to Government, when any Assistant is put in charge of a Talook, or when his charge is extended. You will give particular attention to these orders, and will report in what manner the Assistants now in your district may in consequence be employed.

26th January, 1824.

Vide C.O. 13th July 1826, *p.* 18.

The Board having experienced some difficulty in reporting on the "General Revenue" Statement received annually from the Accountant General, which generally differs from the annual accounts received from the Collectors, in every branch of revenue, I am directed by the Board of Revenue to desire, that, together with the "Demand, Collection, and Balance" Statement, prepared at the end of every Fusly, you will transmit Statements, in the enclosed forms, (Nos. 1 and 2), with *remarks* on the increase and decrease of each item of Collection and Charge. These Statements are to correspond with the account which you annually transmit to the Accountant General, in order to aid the Board in reporting on the annual general Revenue Accounts received from that office. Whenever the Statements now called for shall differ in amount from the "Extra Revenue" Statement which you send at the close of the Fusly, you will always make a note at the foot of the Statement, explanatory of the difference.

No. 1.

PARTICULARS.	Collections.		Comparison of the Collections of Fusly 1233 with that of 1232.		Remarks.
	Fusly 1232.	Fusly 1233.	Increase	Decrease	
	R. A. P.	R. A. P.	R. A. P.	R. A. P.	Under the head of Land Revenue, you will make a Memorandum of items composing the head of "Extraordinary." Under each head of Revenue, you will also make a Memorandum of the items composing the "Extra Revenue."
LAND REVENUE.					
Arrears,					
Current,					
Total..					
Extra Revenue,					
Total including Extra Revenue...					
EXTRAORDINARY.					
Recoveries of Advances,					
Recoveries of Charges collection,					
Interest,					
Total..					
Total Land Revenue..					
ABKARRY.					
Collections within the Fusly,					
Extra Revenue,					
Interest Account,					
Total..					
SUNDRY SMALL FARMS & LICENSES.					
Collections within the Fusly,					
Extra Revenue,					
Interest Account,					
Total..					
MOTURPHA.					
Collections within the Fusly,					
Extra Revenue,					
Total...					
SAYER OR LAND DUTIES.					
Frontier duty collected within the Fusly,					
Extra Revenue,					
Total..					
SEA CUSTOMS.					
Import and Export Duties,					
Extra Revenue,					
Total..					
SALT MONOPOLY.					
Collections within the Fusly,					
Extra Revenue,					
Recoveries of advances for the Manufacture of Salt,					
Total...					
TOBACCO MONOPOLY.					
Collections within the Fusly,					
Extra Revenue,					
Recoveries of advances for the purchase of Tobacco,					
Total..					
STAMPS.					
Collections within the Fusly,					
Extra Revenue,					
Total Extra Revenue...					
GRAND TOTAL OF GROSS COLLECTIONS...					

No. 2.

PARTICULARS.	Charges.		Comparison of charges of Fusly 1233 with that of 1232.		Remarks.
	Fusly 1232.	Fusly 1233.	In-crease	De-crease	
	R. A. P.	R. A. P.	R. A. P.	R. A. P.	
LAND REVENUE.					You will make a Memorandum of the items composing the head of "Extra Charges," under each branch of Revenue.
Salary and Commission, after deducting refunds, -					
Hoozoor and District Establishments, do. -					
Saderwared, - - - - - - do. -					
Extra Charges, - - - - - - do. -					
Repairs of Tanks, &c. - - - do. -					
Extra Charges connected with Revenue, but not chargeable to any branch of Revenue, do. -					
Tent allowance, - - - - - do. -					
Compensation in lieu of resumed offices or privileges,					
Pensions, - - - - - - - - -					
Charitable allowances, - - - - - - -					
Pagoda and Mosque allowances, - - - - -					
Total Ordinary...					
EXTRAORDINARY.					
Advances for cultivation and repairs, - - - -					
Advances for Charges collection in sequestered Zemindaries, - - - - - - - - - -					
Law charges, after deducting refunds, - - - -					
Refunds of arrears of Revenue, - - - - - -					
Total Extraordinary...					
Total Land Revenue Charges...					
ABKARRY.					
Hoozoor and District Establishments, after deducting refunds, - - - - - - - - - - -					
Saderwared, - - do. - - - - -					
Extra Charges, - do. - - - - -					
Total..					
SUNDRY SMALL FARMS AND LICENSES.					
Hoozoor and District Establishments, do. - -					
Saderwared, - - - - - - - do. - -					
Extra Charges, - - - - - - do. - -					
Total...					
MOTURPHA.					
Hoozoor and District Establishments, do. - -					
Saderwared, - - - - - - do. - -					
Extra Charges, - - - - - - do. - -					
Total...					
SAYER OR LAND DUTIES.					
Hoozoor and District Establishments, do. - -					
Saderwared, - - - - - - do. - -					
Extra Charges, - - - - - - do. - -					
Total...					

(*Continued in next page.*)

(*No. 2. continued.*)

PARTICULARS.	Charges.		Comparison of charges of Fusly 1233 with that of 1232.		Remarks.
	Fusly 1232.	Fusly 1233.	In-crease	De-crease	
	R. A. P.	R. A. P.	R. A. P.	R. A. P.	
SEA CUSTOMS.					
Hoozoor and District Establishments,					
Saderwared,					
Extra Charges,					
Drawback,					
Total...					
SALT MONOPOLY.					
Hoozoor and District Establishments,					
Saderwared,					
Extra Charges,					
Salt Manufacturer's share,					
Salt Compensation,					
Advances for the manufacture of Salt,					
Total..					
TOBACCO MONOPOLY.					
Hoozoor and District Establishments,					
Saderwared,					
Extra Charges,					
Purchase of Tobacco,					
Advances for the purchase of Tobacco,					
Total..					
Stamp Charges,					
Total Extra Revenue Charges...					
GRAND TOTAL OF DISBURSEMENTS...					
Net Revenue...					
Centage of Total Rev. disbursements on the Gross Rev...					

29TH JANUARY, 1824.

Vide C. O. 11*th Dec.* 1820.
,, 13*th July* 1826, *para.* 54.

1. I am directed by the Board of Revenue to request, whenever you may consider the claims of a Petitioner, referred to you for an investigation of his case, to be unfounded, that you will endorse his Petition with a brief statement of the case. This will enable the Board to issue their final orders, in the event of the Petitioner's returning to Madras, and will obviate the necessity, which at present frequently occurs, of making a second reference to Collectors.

2. The Board have publicly notified, that no second Petition

will be received, unless it is accompanied by the endorsement of the Collector, or other public officer, on the one before presented.

1st March, 1824.

Vide C. O. 13th July, 1826, *para.* 14.

I am directed by the Board of Revenue to desire, that the Hindoovee Jummabundy accounts transmitted to this office, may be accompanied by such *remarks*, in the same language, as you may deem requisite fully to explain every particular requiring elucidation.

24th May, 1824.

Vide C. O. 2d Sept. 1824.
,, *2d April*, 1827.

I am directed by the Board of Revenue to transmit to you the following instructions.

1. All the Survey Accounts of your district should be regularly arranged, so that they may be readily referred to, when required.

2. If any of the Accounts are in a bad state, you will cause them to be re-copied.

3. You will furnish a report of such of the Accounts as are not forthcoming, and suggest the measures to be taken for rendering them complete.

4. After the Accounts have been arranged, it will be proper that they should be carefully packed, and deposited in a place of safety, in your Cutcherry.

10th June, 1824.

From Govt. 28th May in con. 3d June, 1824, *Rev. Dept. No.* 363.

I am directed to acknowledge the receipt of your Secretary's letter of the 13th Instant, (226), respecting the degree of indulgence to be shown to Zemindars, in the payment of their kists, on account of the unfavorable season.

2. The degree of indulgence ought to depend upon the degree in which the season has actually proved unfavorable, provided there are grounds for showing any indulgence whatever. In cases where the Zemindars have been indulgent to the ryots, and have usually been punctual in the payment of their kists, the Governor in Council would

be averse to press hard upon them for payment of their kists; notwithstanding that, according to the principle of the Permanent Settlement, they ought to be prepared, from the surplus of good seasons, to make good the deficiency of bad ones. In cases of the contrary description, there is no motive for the interference of Government to prevent Estates from passing out of improper hands, and it seems rather desirable that payment of kists should be required, as they fall due, with a view to bringing the Estates to sale for arrears of revenue. The Collectors ought to report to you the particulars of each case in which forbearance is solicited, so that you may be enabled, on the principles above stated, to judge of the propriety of granting or withholding it.

21st June, 1824.

Sudder Udalut to Govt. 10th June, 1824.

Vide C. O. 18th July 1836.

1. I am directed by the Judges of the Sudder Udalut to acknowledge the receipt of a letter, (No. 225), from the Secretary to Government, in the Judicial Department, dated 21st Ultimo, referring, for their consideration and report, the copy of a letter from the Judge in the Zillah of Chicacole, with copies of its enclosures, and desiring that the Judges will report how far, and under what provisions of the Regulations, Collectors and other Public officers are compellable to produce the records of their offices in evidence before the several Courts, and by what means it is competent to such officers to guard against the hazard or injury to the public interests, by which, on some occasions, the disclosure of public records might be attended; and that they will point out the provisions of the Regulations, by which Public officers may be liable to penalties, for withholding evidence which the Courts may have called upon them to produce.

2. In respect to the power of the Civil Courts to compel the production of documentary evidence in general, the Judges direct me to observe, that compulsory process to oblige a third person to produce any writing in his possession, which may be necessary for the trial of a cause, is essential to the constitution of Courts of Justice, and the Judges are of opinion, that the provisions of Section VII., Regulation III., of 1802, are applicable to any cases of omission, or refusal, to obey a summons requiring such individual to appear, and to bring with him documents in his possession, required by the Court.

3. The general rule of law on this subject holds good, as well with respect to papers in the custody of a Public officer, as to papers in the hands of a private person, and the Judges of the Sudder Udalut are of

opinion, that all risk of injury to the public interests, from the exercise of this power, by the Courts, would be obviated, by the observance of the mode of proceeding which they find to have been sanctioned by the Sudder Court, on a motion made at the instance of the Board of Revenue, under date 12th December 1820, in the Provincial Court for the Northern division, arising out of an order from that Court, requiring the Collector of Rajahmundry "to furnish an authenticated copy of an extract from the original letter of 15th September 1810, from the Board of Revenue," to the plaintiff, in a suit before the Provincial Court.

4. Upon this occasion, the Board of Revenue questioned the right of the Court "to direct a public officer to furnish copy of any paper to any person, although a party in a suit before them," and proceeded to offer the following observations, and suggestions, in the correctness and propriety of which the Judges entirely concur.

"The information of witnesses is for the Court, not for the suitors. It is competent to a Court of Justice to call for all the evidences requisite for the due investigation of the cases before them, but the Board apprehend, that the correct mode of obtaining the production of papers in the custody of a public officer, is, to summon that officer to bring, or send by some proper person, the documents required."

"This course," the Board observed, "would produce no public inconvenience, because, if the paper required was one of no particular moment, one of the Collector's Native establishment would proceed with it, and produce it, but if the paper which a party had requested the Court to call for, was such an one as ought not properly to be produced, or such an one as did not bear on the case, or, on any other grounds, should not be put upon the record, the Collector would be able, either in person, or by his Assistant, or Native officer, to state his objection to the Court, and the Court, by inspection of the document, if necessary, or on consideration of the Collector's objections, would determine whether the paper in question should be admitted or rejected, and improper disclosures would then be prevented."

5. The Judges of the Sudder Udalut observe, that the instructions of the Court for the observance of the mode of proceeding above suggested, were communicated only to the Provincial Court for the Northern division, the Judges propose to circulate them for the information and guidance of the Courts generally;* and would recommend their being communicated to the several Collectors of revenue, and other Public officers, amenable to the jurisdiction of the Civil Courts.

* *Vide C. O. S. U. 17th June* 1824.

6. From the papers accompanying the foregoing letter from the Secretary to Government, in the Judicial department, it appears that the Judge in the Zillah of Chicacole required the Collector of Vizagapatam

to furnish, on the application of the Plaintiff, in a suit brought by him against the Collector, copies, on stamped paper, of certain documents in the records of the Collector's Office.

7. This order the Judges of the Sudder Udalut do not consider to have been regular, and, as a compliance therewith was not obligatory upon the Collector, his refusal cannot subject him to a penalty.

8. The Zillah Judge would appear to have erroneously considered, that the authority of the Court, to require the production of documents in the custody of a Collector, is limited to the personal suits referred to in Regulation XXVII. of 1802: the power of the Courts to obtain the production of such documents extends, in the opinion of the Judges, to all cases wherein they may be requisite for the determination of the cause, and, as above intimated, the process, in such cases, must be enforced in the same manner, as in the cases of witnesses summoned to attend the Courts.

16th August, 1824.

Vide C. O. 7th July 1823.
,, 13*th July* 1826, *para.* 9.

I am directed by the Board of Revenue to desire that, for the convenience of reference, the columns of all Statements furnished by you, in the English and Native languages, may be numbered.

2d September, 1824.

Vide C. O. 24*th May* 1824.
,, 2*d April* 1827.

It being of the utmost importance, that the inhabitants should be impressed with the permanency of the Field Assessments, established by the Survey; I am directed by the Board of Revenue to desire, that it may be considered a rule, on no occasion to be departed from, that no alteration of the Survey rates shall be made with a view to the correction of any supposed inequality, without the sanction of the Board being first obtained.

2. This restriction will be understood of course not to apply to the usual remissions on lands held on Cowle, which will continue to be given as usual.

6th January, 1825.

Vide C. O. 23d May 1831.

Cases having lately occurred, wherein the transfers of Mootahs, from one Mootahdar to another, have been found to have been registered, by the Collector, on a mere Urzee from the person in possession; I am directed by the Board of Revenue to desire, that, on all future occasions, the contracting parties may be required to attend, either in person or by a Vakeel, duly authorized, and that no transfer of a Zemindary or Mootah, or of a Sub-division of a Zemindary, or Mootah, be registered, unless the parties themselves, or their authorized Agents, shall be present, and publicly attest the entry in the Registry book, with their signatures.

7th February, 1825.

Vide C. O. 23d Dec. 1822.
,, *1st Sep.* 1828.

1. I am directed by the Board of Revenue to transmit, for your information and guidance, an Extract in duplicate, from a letter addressed to Government, under date the 28th October last, respecting the Revenue management of the districts under this Presidency, in which Sub-Collectors are employed.

2. You will be pleased to cause one copy to be deposited among the records in your office, and the other to be forwarded to the Sub-Collector in your district.

3. Should the practice actually existing in your district, be different, in any respect, from the system described in the paper now transmitted to you, it is to be understood that it is to be modified, in conformity thereto, in order that one uniform system of management may prevail, in all the districts to which Sub-Collectors are appointed.(a)

(a) *Note* 1.—" I am directed by the Board of Revenue to acknowledge the receipt of your letter of the 25th ultimo,* referring to the letter addressed by the Board to Government, under date the 28th October 1824,† respecting the revenue management of the districts under this Presidency, in which Sub-Collectors are employed, and submitting your opinion in regard to the powers entrusted to those officers.

* *In con. 7th Mar.* 1825.

† *Vide enclosure to C. O. 7th Feb.* 1825.

2. In reply I am instructed to acquaint you, that the details of the system described in the letter referred to, were not laid down theoretically, but have

Board of Rev. to Govt. 28th Oct. 1824, *No.* 506 (1567.)

5. The object of appointing subordinate Collectors was two-fold; to aid the Collector, by relieving him from the direct personal superintendence of a portion of the province; and, by placing young men in a situation which brings them in contact with the great body of the people, to afford them the opportunity of becoming familiar with their customs and prejudices, of acquiring an accurate practical knowledge of the details of revenue in all its branches, and of qualifying themselves for appointments of higher trust and importance.

6. With this view the Sub-Collectors are permitted to exercise, with-

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been for some time in practical operation in several of the Collectorates under this Government, and were adopted by the Board, after mature consideration of all the varieties of system before prevailing in the different districts, as best adapted for general observance; and upon being submitted to the Government, were entirely approved and sanctioned,* and directed to be communicated to the several Collectors for their guidance respectively, in order that one uniform system of management might prevail, in all the districts to which Sub-Collectors are appointed.

* *16th in con. 18th Nov.* 1824, *Rev. Dept. No.* 721.

3. In reference to your observations, I am further directed to state, that it was not the intention of the Board, that the authority of the Sub-Collector should be complete in the appointment and discharge of such district servants as Tahsildars, and the Serishtadars of the Sub-Collector's Cutcherry. This you cannot fail to perceive on more attentive consideration, as in para. 6 of their letter to Government, you will find a special reservation, that 'the dismission and punishment,' and of course the appointment, 'of the principal native servants, shall be referred to his superior.' To render this point however more clear, the Board have resolved to insert the word 'appointment' in para. 6, before the words 'dismission and punishment;' and in para. 7, to define the 'district servants' there intended, by adding the epithet 'inferior.'†

† *These instructions were afterwards embodied in the C. O. of* 1st *Sep.* 1828.

4. The Board entirely concur in your observations, in regard to the importance of the office of Tahsildar; but it appears to them, that they have provided sufficient security that it shall not be filled by an incompetent person, in leaving the confirmation of every appointment to the office, to the Principal Collector. They consider it due however to the Sub-Collector, to leave the nomination, in case of a vacancy, to him.

5. The Board agree with you, that it would be improper to confirm the appointment of any person as a Tahsildar, with whose character and qualifications you were not well acquainted. But with reference to the 4th para. of your letter, they deem it only justice to the junior part of the service to declare their belief, that there is no cause to apprehend that a Sub-Collector will recommend any person for an office so responsible, without the necessary qualifications, merely because he is a personal retainer. The Board are not aware indeed that there is any individual likely to fill the office of Sub-Collector, who is in the si-

in the tract committed to their charge, the same powers as are exercised by the Collector in the Talooks under his own immediate management, subject, of course, to a general control on his part, and to any instructions he may give in regard to the general principles of the settlement; and with the further reservation, that all points involving questions not before determined, or the *appointment*,* dismission, and punishment, of the principal native servants, shall be referred to his superior.

* *Vide C. O. 1st Sep.* 1828.

7. With these exceptions, the authority of the subordinate Collector is complete. The settlement of the several villages within his range; the adjustment of disputes among the ryots in respect to the occupa-

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tuation represented by you, of being 'attended by a crowd of hungry followers.' Candidates for Office will doubtless wait upon the Sub-Collector, as they have hitherto done, and now do, upon the Collector; and it is proper that they should have the power to bring forward, into situations of trust and responsibility, such persons as he may have confidence in, from experience of their merits in actual service, although that service may not have passed in the district to which he is appointed as Sub-Collector. The Board do not think that this power is likely to be exercised unreasonably to the prejudice of the old servants of the district; but if such a case were to occur, it would then undoubtedly be proper for the Principal Collector to interfere, with his controlling authority, for the good of the public service, to prevent undue preference being given to strangers, over servants of long local experience.

6. The Board see no reason to apprehend that such a proper exercise of control, on the part of the Principal Collector, in respect to the nominations made by his Subordinate, and other official acts done by him, will have the effect of producing discord. On the contrary, to prevent such an effect, by a more accurate definition and limitation of the duties of each, was a principal object in circulating the Board's letter to Government, for the information of Principal and Sub-Collectors."—*To Prin. Collr. Coimbatore*, 28*th Mar*. 1825, *No*. 451.

Note 2.—" The question of the appointment, punishment, and dismissal, of the principal servants employed in a Sub-Division, has already been decided by the Board of Revenue, and they need only refer the Acting Principal Collector to their Circulars noted in the Margin, by which it will be clearly seen, that the Sub-Collector has the right to nominate his Serishtadar, and Tahsildars, but that the Collector must be referred to, and he can decline to confirm the nomination, giving his reasons for the same. They would also draw Mr. Thomas' attention to the fact that a reference, similar to the present, was made by a former Principal Collector of Coimbatore, Mr. Sullivan, upon which occasion* the Board distinctly stated their sentiments on the subject, and in which the present Board entirely concur."—*Ext. Board's Pro. to Ag. Prin. Collr. Coimbatore*, 2*d April* 1850, *No*. 806, *para*. 2.

23d Dec. 1822, para. 3 of enclosure, 7th Feb. 1825, paras. 6 and 7 of do. 1st Sep. 1828.

* *Vide Note* 1 *above.*

tion of land, the boundaries of fields, or the distribution of water; the issue of puttahs; the investigation of claims to remission for crops destroyed by drought, inundation, or blight; the repairs of tanks and water courses; the appointment and discharge of the *inferior** district servants; the superintendence of the Extra Sources of Revenue, including Sayer, Moturpha, Abkarry, &c.: in a word, the full exercise of the authority, revenue and magisterial, vested in the Collector by the Regulations, and delegable by him to his Subordinate Officers, is left entirely to the Sub-Collector in his own Talooks; and the ryots, although allowed to appeal to the Principal, are taught to look to him as the authority who is to inquire into their complaints, and grant them redress.

* *Vide C. O.* 1*st Sep.* 1828.

8. With English correspondence the Sub-Collector has little to do, his official communications to the Principal Collector being for the most part confined to his annual report† on the Settlement of the Talooks under his charge. On ordinary and trivial occasions, private communications are always encouraged, because better adapted to prevent publicity being given to matters on which orders are required, or doubts entertained, and better calculated to secure a free interchange of opinion, and a cheerful co-operation in the labours of the year.

† *Vide C. O.* 13*th July* 1826, *para.* 13.

9. As connected with the general details of the system, it may be proper to explain, that all sums required for the repairs of tanks, or other disbursements, in the divisions under the Sub-Collector, are furnished, upon his indent, from the Treasury at the Hoozoor station, whither all collections from the Talooks are forwarded direct by the Tahsildars; that the Subordinate Collectors are furnished, by their immediate superiors, with copies of all public letters from the Government, or the Board, containing matter of interest‡; and that, in order to preserve uniformity of system throughout the province, orders of a general nature, issued by the Principal, are sent to him for the purpose of being enforced in the villages within his range.

‡ *Vide C. O.* 28*th Oct.* 1847.

10. For further details in respect to the duties performed by these officers, respectively, in the formation of the Settlement, and the collection of the Land Revenue, the Board would refer to the observations they are about to offer in regard to the 4th point of inquiry suggested by the Supreme Government, namely, the nature of the reports§ required by "the Revenue Board, more particularly whether that Board revise the detailed proceedings of the Collector, or his Subordinates, in the Settlement of individual villages."

§ *Vide C. O.* 13*th July* 1826, *para.* 10.

11. With one exception, all the districts where there are Subordinate Collectors, are under field assessments. In replying to this question

therefore, the Board must be considered to allude more particularly to provinces where that mode of management exists, although, in all essential points, their observations are in fact equally applicable to Tanjore.

12. During the early part of the Fusly, the communications of the Collector, to the Board, are generally limited to the ordinary reports on the state of the season, the proclamation issued with a view of defining the terms on which waste lands are permitted to be taken up, and the monthly statements showing the Demand that has accrued, the Collections made, and the Balance remaining to be realized: but when the period of cultivation is sufficiently advanced, to enable him to ascertain the quantity and description of land profitably occupied, and the amount of revenue to be collected, he submits* a detailed explanation of his Settlement, and of all the most material occurrences of the year, accompanied by accounts, exhibiting in abstract of Talooks, as well as of the whole district collectively, every particular of agricultural stock and means of irrigation, and every item of Demand, Remission, and Collection, compared with those of the preceding year.

* *Vide C. O. 23d Jan.* 1840.

13. In the first branch of these accounts are shown, the number of villages and hamlets belonging to each division; the mode in which their revenues are severally collected, whether directly from the cultivators, under a Permanent settlement, or a fixed Quit rent; the number of tanks and wells in good order, and the number requiring repair; the number of large rivers, and streams, thence diverted, to the country below; the number of channels supplied from natural springs; the general population of the province, and the proportion engaged in agriculture; the number of ploughs and amount of stock in cattle, sheep, and goats; the quantity and survey assessment of the different descriptions of fields yielding Wet, Dry, and Garden produce, occupied for the year, compared with that under occupancy in the previous Fusly; and finally, the changes which, from additional or diminished means of irrigation, may have occurred by the conversion of Dry land into Wet or Garden, and *vice versâ*.

14. In the second branch are exhibited the proportion of the above land actually sown, or purposely kept by the ryot for the use of his cattle, or allowed to lie fallow, to secure a richer crop in the following year.

15. In the third, all Deductions of whatever nature or amount, including remissions for Waste taken on cowle; for fields ploughed but not sown; for *parts* of fields become unprofitable by the growth of the **nath* or bent grass; for crops destroyed by floods, heavy rains, or troops, or rendered unproductive by the failure of water or blight; and including also the deductions annually made from the Survey value of the

* A noxious weed with long tough roots, which grows in rich black soils, and is extremely difficult to remove.

lands in favor of Brahmins or other privileged castes, Shotriumdars, Cutbuddy Peons, and other individuals, who, by virtue of Grants, or according to the established custom of the country, are permitted to hold their lands on favorable terms.

16. The fourth and last branch shows the Net revenue remaining under each separate head.

Vide C. O. 5th Jan. 1824.

19. In these remarks the Board have alluded only to Subordinate Collectors; it may be right however to add that, where the Assistant Collectors have had sufficient experience in the revenue line, it is discretionary with the Collector to put them in charge of a part of a district, not exceeding two Talooks; but in these cases, the degree of power to be delegated, rests entirely with the Collector, whose knowledge of the individual must necessarily make him the best judge, to what extent his authority may be transferred with safety and advantage.

14th February, 1825.

(To Customs districts.)

* *1st in con. 7th Oct.* 1824, *Rev. Dept. No.* 630.

† *H. C. Despatch,* 10*th Sep.* 1823, *para.* 135, *received from Govt.* 27*th Feb. in con.* 15*th Mar.* 1824, *Rev. Dept.*

The Honorable the Governor in Council having been pleased to direct,* under instructions from the Honorable Court of Directors,† that the reports from the office of the Reporter of External Commerce shall be changed, and submitted in the form in use in Bengal, and the "statements of Trade" heretofore furnished not containing the precise information necessary, to enable the Reporter of External Commerce to carry their instructions into full effect; I am directed by the Board of Revenue to desire, that you will in future furnish the "statements of the Trade" passing the Frontier Chokies, in such amended form as may be sent to you by that officer, and that you will likewise furnish him* with such information regarding the revenue derivable from commerce generally, as he may have occasion to call for.

* *Vide C. O.* 1*st Nov.* 1821.

14th April, 1825.

Vide C. O. 28*th Apr.* 1825.
,, 13*th July* 1826, *para.* 19.

8. It being an object that the renters of Sayer, Abkarry, &c. for the approaching Fusly 1235, should be put in possession of their farms immediately after the expiration of the contracts

for the present year; I am directed by the Board of Revenue to desire, that you will invite Proposals sufficiently early, to enable you to report the result, and adjust all necessary arrangements, before the 12th July next.

2. If there should be any person desirous of undertaking the rent of the whole district, for a longer period than one year, the Board will not object to extend the term as far as two, or even three years,* provided the amount offered may be such as to hold out advantages to the Government, and that the security for the due fulfilment of the engagements be unquestionable. To rent different parts of the district for different periods, is objectionable, and cannot be authorized.

* *Vide C. O. 2d Sep.* 1847.

3. As it has been observed that it is the practice in some districts, to stipulate for the payment of the aggregate amount of rent, in twelve equal instalments, I am directed to desire that this custom may be discontinued, and that the proportion to be paid in each month, may be fixed with reference to the ordinary ratio of receipts during that month. This arrangement will press less heavily upon the honest Farmer, and will prevent the abuse which, it is feared, has sometimes been practised by dishonest ones, by allowing the Farms to be attached at a period when the largest collections have been made, and the revenue appropriated to other purposes.

4. Proposals should be invited in the Talooks, as well as at the Hoozoor, and a statement,* showing the highest offers, should be furnished, for the consideration of the Board, in sufficient time to enable them to furnish you with final instructions before the close of the current Fusly.[a]

* *For form of Statement Vide C. O.* 28*th Apl.* 1825.

28TH APRIL, 1825.

With reference to my letter under date 14th Instant, upon the subject of the Sayer, &c. rents; I am directed by the Board of Revenue to forward the accompanying form of Statement, which it is requested may be observed by you, in communicating the offers made for the approaching Fusly.

2. Where rents may be given for a series of years, it is desirable that the whole district should, if possible, be farmed by the same person, or set of persons.

(a) *These orders are repeated in the Standing Orders of* 13*th July* 1826, *paras.* 19 *to* 22.

Statement showing the highest Offers that have been made for the Rent of the Abkarry Farms of the District of for Fusly 1235, *compared with the Rents of the preceding five years.*

Division.	Talook.	Highest amount bid for Fusly 1235.		Rent of the preceding Fusly 1234.	Difference.		Average Rent of the five preceding Fuslies, viz. 1230 to 1234.	REMARKS.
		Name of the Bidder.	Amount.		Increase.	Decrease.		
1	2	3	4	5	6	7	8	9
			R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	
Collector's Division								
Sub Collector's Ditto								
Head Assistant's Ditto								
		Total						

NOTE.—*This form has been substituted, under the orders of the Board of Revenue, for the one circulated on the 28th April*, 1825.

E

2d May, 1825.

Board's Proceedings 28th April, 1825.

Vide C. O. 23d June 1825.
,, *13th July* 1826, *para.* 44.

1. Much inconvenience having been experienced, from the monthly abstract accounts of Demand, Collection, and Balance, not showing the details of the arrears outstanding in the respective Districts, the Board have been led to reconsider the subject, with a view of rendering these documents more complete, and of adapting them, as far as possible, to the change which has taken place in the system of revenue administration.

2. As a large portion of our provinces is now under the Ryotwary system, it is of the highest importance that the collections should be completed within the year,* since, if balances are allowed to lie over, they not only open a wide field to abuse, but, in most cases, cannot be recovered without injurious consequences. Sums which are not capable of being realized before the kists of the ensuing Fusly fall due, can seldom be collected without distressing the ryot, or anticipating the resources of the current year. It becomes essentially necessary, therefore, that the course of accumulation should be distinctly brought to view. According to the present mode of Account, the sums outstanding in the several Collectorates are classed under the two heads of "old balances," and "arrears," but this distinction loses its effect, from a want of uniformity in regulating the periods which these terms are considered to embrace, and from the sums being given only in the aggregate.

* *Vide C. O.* 13*th July* 1820.
,, 13*th Aug.* 1835.

3. In some Districts, the date at which the "old balances" are considered to terminate, and the "arrears" to commence, is the beginning of Fusly 1225, in others, the beginning of Fusly 1230, and in others again, the beginning of Fusly 1231, but none explain the particulars of the balances of each year.

4. In order to supply these defects, the Board have prepared the accompanying forms, which they desire may be substituted in lieu of the statement now furnished.

5. The *first* form shows, in abstract, the Demand of the year, including the balances of late origin, which, for the sake of distinction, are designated "arrears;" the *second*, a comparison of that demand, with the collections of the Fusly immediately preceding, and the *third*, the particulars of the old balances not included in these Statements.

Arrears in lands under Amauny.

6. It has been observed, that, under a Ryotwary settlement, balances of long standing

ought never to be allowed to exist.[a] In Amauny Districts, therefore, the balance of the last Fusly only should be entered under the head of "arrears," in the statement A. Where, from particular causes, balances of an older date may continue uncancelled, they should be entered in the statement of "old balances, viz.," statement No. 3, and a *note* should be added, referring to the report where the circumstances may have been explained.

Old balances in lands under Amauny.

Old balances in rents for one year.

Arrears in lands permanently settled.

7. The same rule is intended to apply to rents for one year, whether in Land, Sayer, Abkarry or other sources. But, in respect to lands Permanently Settled, and in the instance of rents given for a series of years, a different course will be necessary, because, in cases where, from particular circumstances, the demand of the Government against the Zemindars, Mootahdars, and Renters, may be allowed to lie over for a period, or where lands may be under attachment for the recovery of arrears, or pending the minority of the Minor, or the decision of a law suit, the balance may be considered in train of liquidation, and is eventually recoverable. In these instances therefore, the head of "arrears" should include all sums outstanding against the present Proprietors, or Farmers, however long the period during which they may have been accumulating, and such* only as may be due from persons whose interests in the Estates or Farms have ceased

* Old balances in lands permanently settled, or rents for a series of years.

(*a*) "The custom of keeping the accumulating balances of a great number of years standing against districts, is productive of many serious evils, and is scarcely ever attended with any real advantage. It is seen how small a portion of them has been recovered in Tanjore, after the lapse of so many years, and the adoption of such rigorous measures: and, if all the effects of this recovery could be traced, it would probably be found, that it had been obtained partly out of the current year's revenue, and partly by disabling the Proprietor from carrying on his cultivation, to the usual extent; and that Government had, in fact, gained little or nothing by the recovery. It thus appears, that these old balances are good for little else than furnishing the means of corrupting the Revenue Servants, and of oppressing the inhabitants. The Governor in Council is therefore of opinion, that a period should be limited, beyond which no balance of Land Revenue should be demanded. It ought, perhaps, in no case to exceed two years after the close of the year in which the balance became due; but, in general, it might, probably with advantage, be confined to the commencement of the kists of the ensuing year, or to the first six months of that year. This rule might be applicable, not only to all Unsettled districts; but, with some exceptions, to all under temporary Leases."—*From Govt.* 11 *in diary con*, 20*th July* 1826, *Rev. Dept. No.* 438, *para.* 10.

from the sale of the lands, the forfeiture of the lease, or other cause, should be considered as old balances.

8. The particulars of the "arrears" just alluded to, are to be given in the abstract appended to form No. 1.

Kists.

9. In Settled Districts, the kists falling due in each month is fixed and defined, and the current demand can therefore be ascertained without difficulty, but in lands under Amauny, it will be necessary, until the Jummabundy is formed, to follow the present system of filling up the columns intended to show the current kists, with the amount actually collected. It is hoped, however, that in most Districts, the Settlement will seldom be delayed beyond the beginning of April, and that the statements furnished subsequent to that period, will show the actual state of the kists and collections.

Attachment of Sayer, &c. Farms.

10. On occasions where Sayer, &c. Farms may be *attached* during the year, in consequence of the renters failing to fulfil their engagements, they must still continue to be entered under the head of rents, because the interests and responsibility of the defaulter remain the same, until the end of the Fusly. All that will be necessary in such cases will be, to note the fact in the column of remarks.

Deposit.

11. The column of "deposits" in statement No. 2, is tended to show the amount that may be lodged by the Farmers of Sayer, &c. as Security for the performance of their agreements.

12. The Collectors will of course adopt the several branches of revenue enumerated in the new Forms to the peculiar circumstances of their respective Districts, adding or admitting such items as may be found necessary.

13. The Board request that the forms now transmitted, may be adopted from the commencement of the approaching Fusly 1235.(a)

(a) *These orders are repeated in the Standing Orders of* 13*th July* 1826, *paras.* 44 *to* 48.

No. 1.—ABSTRACT OF DEMAND, COLLECTION AND BALANCE OF THE DISTRICT OF FOR THE MONTH OF

			DEMAND.				COLLECTION.								BALANCE.		
			Arrears at the beginning of Fusly 12 .	Current Demand.				Collections on account of Arrears.			Collections on account of Current Revenue.						
				To the end of last Month.	For the current Month.	Total Demand.	Total of Arrears and Current.	To the end of last Month.	In the current Month.	Total.	To the end of last Month.	In the current Month.	Total.	Total Collections.	Remission.	Balance on account of Arrears.	Balance on account of Current Revenue.	Total Balance.
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
ORDINARY.	Land Revenue.	Zemindaries or Mootahs in the possession of the Proprietors,																
		Estates of Minors under Collector's Management,..........																
		Zemindaries or Mootahs under attachment for arrears, or other cause................																
		Total...																
		Village rents for more than one year......................																
		Total...																
		Amauny, including rents for one year, Shrotriums, Jodigy, &c..																
		Grand Total...																
	Sayer.	Rented..........................																
		Amauny..........................																
		Total...																
	Abkar-ry.	Rented..........................																
		Amauny..........................																
		Total..																
	Sundry small Farms and Licences.	Rented..........................																
		Amauny..........................																
		Total...																
	Other Branches of Revenue.	Salt..........................																
		Sea Customs..........................																
		Moturpha..........................																
		Tobacco Monopoly..........................																
	Stamps.	Total of the above 8 branches.....																
		Stamps..........................																
		Total...																
EXTRA-ORDINARY.		....																
		....																
		Total...																
		Total Ordinary and Extraordinary.																
		Balances of former Fuslies as per detailed Statement No. 3.																
		Grand Total...																

PARTICULARS OF ARREARS.

	Zemindaries and Mootahs in the possession of the Proprietors... Estates of Minors under Collector's Management... Zemindaries or Mootahs under attachment for arrears, or other cause...	Total...	Village rents for more than one year...	Total...	Amauny, including rents for one year, Shrotriums, Jodigy, &c...	Total...	Sayer... Abkarry... Sundry Small Farms and Licences... Salt... Moturpha... Tobacco Monopoly...	Total Ordinary...	Extraordinary, &c...	Grand Total...
Total Arrears.										
FUSLY 12 . Total.										
FUSLY 12 . Balance due by persons still in possession.										
FUSLY 12 . Balance due by persons, whose interests have ceased.										
Fusly 12 .										
Fusly 12 .										
Fusly 12 .										
Fusly 12 .										
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Fusly 12 .										
Fusly 12 .										
Fusly 12 .										
Fusly 12 .										

No. 2.—COMPARISON OF THE COLLECTIONS IN THE DISTRICT OF IN FUSLIES 12 AND 12 FOR THE MONTH OF

	DESCRIPTION.	FUSLY 12 .									FUSLY 12 .									COMPARISON.				DEPOSITS.	PARTICULARS FOR REPORT.		
		Arrears.			Current.					Total Collections of Arrear and Current.	Arrears.			Current.					Total Collections of Arrear and Current.	Collections of Arrears in Columns 3 and 12.		Collections of Current Revenue in Columns 8 and 17.		Amount.	State of Season.	Cause of the Arrear in Column 13 not being realized.	Cause of the balances outstanding on account of Current Revenue in Column 18.
		Arrears at the beginning of Fusly 12 .	Collection.	Balance.	Total Current Revenue of the Year.	Demand. Per Centage.	Demand. Amount of kist due.	Collection.	Balance.		Arrears at the beginning of Fusly 12 .	Collection.	Balance.	Total Current Revenue of the Year.	Demand. Per Centage.	Demand. Amount of kist due.	Collection.	Balance.		Increase.	Decrease.	Increase.	Decrease.				
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
Land Revenue.	Zemindaries or Mootahs in the possession of the Proprietors...																										
	Estates of Minors under Collector's Management...........																										
	Zemindaries or Mootahs under attachment for arrears, or other cause.......																										
	Total...																										
	Village rents for more than one year.......																										
	Total...																										
	Amauny, including rents for one year, Shrotriums, Jodigy, &c...																										
	Grand Total...																										
Sayer.	Rent.........																										
	Amauny.........																										
	Total...																										
Abkary.	Rent.........																										
	Amauny.........																										
	Total...																										
Sundry small Farms and Licences.	Rent.........																										
	Amauny.........																										
	Total...																										
Other Branches of Revenue.	Salt.........																										
	Sea Customs.........																										
	Moturpha.........																										
	Tobacco Monopoly.........																										
	Total of the above 8 branches of Revenue.........																										
	Stamps.........																										
	Total...																										
	Balance for preceding Fuslies as per detailed Statement No. 3....																										
	Grand Total Ordinary...																										
	Tuccavy, &c. Extraordinary.......																										
	Total...																										

No. 3.—STATEMENT OF OLD BALANCES OUTSTANDING IN THE DISTRICT OF ON THE 18 .

	FUSLY 12 .																	FUSLY 12 .																			
	Old Balance.			Collection.				Balance at the commencement of Fusly 12 .			Collection.				Old Balance of 15 years standing to the end of Fusly 12 .			Balance. Particulars of Balance of subsequent Fuslies.														Total within 15 Years.					
	Old Balance of 15 years standing or to the end of Fusly 12 .	Balances of later date.	Total Balance.	To the end of last month.	In the current month.	Total Collections.	Balance outstanding.	Old Balance of 15 years standing or to the end of Fusly 12 .	Balances of later date.	Total Balance.	To the end of last month.	In the current month.	Total Collections.	Remission.	Recoverable.	Irrecoverable.	Total.	Fusly 12 .	Fusly 12 .	Fusly 12 .	Fusly 12 .	Fusly 12 .	Fusly 12 .	Fusly 12 .	Fusly 12 .	Fusly 12 .	Fusly 12 .	Fusly 12 .	Fusly 12 .	Fusly 12 .	Fusly 12 .	Recoverable hereafter.	Deposit.	Doubtful.	Irrecoverable.	Total.	Grand Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38
ORDINARY. Land Revenue. Zemindaries and Mootahs in the possession of the Proprietors........																																					
Estates of Minors under Collector's Management..............																																					
Zemindaries or Mootahs under attachment for arrears, or other cause.																																					
Total...																																					
Village rents for more than one year.........																																					
Total...																																					
Amauny, including rents for one year, Shrotriums, Jodigy, &c......																																					
Grand Total...																																					
Sayer. Rented....................																																					
Amauny....................																																					
Total...																																					
Abkary. Rented....................																																					
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Total...																																					
Sundry small Farms and Licences. Rented....................																																					
Amauny....................																																					
Total...																																					
Other Branches of Revenue. Salt....................																																					
Moturpha....................																																					
Tobacco Monopoly........																																					
Total Ordinary...																																					
EXTRAORDINARY.																																					
....																																					
Total Extraordinary...																																					
Grand Total...																																					

23D JUNE, 1825.

1. With reference to my letter of the 2d ultimo, transmitting, for your information and guidance, Extract from the Proceedings of the Board of Revenue, under date the 28th April, together with copy of the Form in which it is desired that the Statement of Demand, Collection, and Balance should, in future, be transmitted; I am directed to state that the greatest importance is attached to the early and regular transmission of the Statement, and that, in order to give full effect to the intentions of the Government, and the Board, it is essentially necessary that its despatch from your office should be so regulated, as to admit of its reaching the Board at the latest by the 20th of the month succeeding that for which it is prepared, in order that its transmission to Government may, in no instance, be delayed beyond the end of the month.

Vide C. O. 26th Feb. 1821.
„ *3d Nov.* 1828.

2. The Board have been led to request your attention to this particular point, from the prevalence of a practice in some Districts of keeping back the Statement, until the whole collections on account of the month can be shroffed, and brought to account; any advantage which can possibly result from this system, would be answered equally well, by the insertion of a memorandum at the foot of the statement.

3. The Statement purports to be made up from the 1st to the 31st of the month, and should, on no account, embrace the collections which have been received in the succeeding month. A deviation from this course must necessarily occasion delay in its early transmission to Government, and this defeats one great object for which it is required.

30TH JUNE, 1825.

Vide C. O. 4th July 1836.

It having been brought to the notice of Government, that, in some districts, Sepoys are employed in guarding remittances of the public money, from the divisions of a Collectorate, to the principal Treasury, and the employment of them in that duty being considered very objectionable, the Honorable the Governor in Council has been pleased to

*21st in con. 30th June 1825. Rev. Dept. No. 353.

direct,* that the practice shall be discontinued, and that the transmission of Treasure, from one part of a District to another, shall be conducted entirely by Revenue Servants, and under their charge and responsibility.

28TH JULY, 1825.

From Govt. 4th in con. 10th Dec. 1821, Rev. Dept. No. 887.

Vide C. O. 13th July 1826, para. 31.
,, 2d July 1835.

5. To impose an excessive fine is to mistake the object of that mode of punishment, which is merely to convey censure; and no exercise of authority is more harsh or unpopular. A Revenue Servant should seldom be fined more than two or three rupees, and never more than ten, unless the Collector has obtained special sanction from the Board of Revenue.(a)

1ST SEPTEMBER, 1825.

Vide C. O. 19th Oct. 1826.
* *26th Aug. in con. 1st Sep. 1825, Rev. Dept. No. 484.*

The Honorable the Governor in Council having been pleased to direct,* that Europeans employed in the sale of stamped paper under Collectors, shall be entitled to the same commission as Native agents; I am directed by the Board of Revenue to desire, that you will give effect to these intentions, in the event of there being any European so employed under you.

13TH APRIL, 1826.

Vide C. O. 19th June 1826.

1. The Board of Revenue having had occasion to remark, that the proceedings of some Collectors, under Regulation IX. of 1822, are frequently

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(a) *Note* 1. "The Board of Revenue are opposed to the practice of retaining any portion of a servant's pay *in deposit*, as a means of punishing misconduct, or negligence. Where punishment may be called for, it should be inflicted in the shape of a fine, or, in more serious cases, in that of temporary suspension from office.—*Board's Pro. 22d Nov.* 1849, *No.* 2440.

Note 2. "It is true that the fines imposed are not heavy, but the Board object to the vexatious and harassing method of a series of small fines for petty neglects, levied at the same time, on one individual. A general inattention to duty would be better punished by suspension or change of grade."—*Board's Pro.* 12*th Aug.* 1850, *No.* 1665.

conducted in a very loose and irregular manner, I am directed to state, for general information, that Collectors, acting under that law, must consider themselves as exercising Judicial functions; and that it is deemed of much importance, that the investigations which they are authorized to make, under this highly penal Regulation, although intended to be summary, should be conducted, and recorded, in the regular form of a Judicial inquiry, with a view to revision by the Board, and the Government, in the event of an Appeal being preferred, under the provisions contained in section XIV.*

* *Vide Sec.* V. *and* VI. *Reg.* VII. 1828.

2. The charges, and the plea of the accused, should first be distinctly recorded in writing, and the evidence also should be fully recorded. The witnesses should invariably, in every case, be examined in the presence of the accused, including both those in support of the charges, and those for his defence, and he should be allowed to cross examine them. All documents produced in evidence, should be submitted to the inspection of the accused, and his remarks thereon should be recorded. Finally, the Collector, in passing his judgment on the case, should briefly sum up the evidence on the several charges, and record a distinct sentence of acquittal, or conviction, on each, with a concise statement of the grounds on which it is founded.

3. When a Petition of Appeal is presented to a Collector, under Section XIV.,† it should be *forthwith* reported to the Board, and the proceedings, with the requisite translations,‡ &c., must be forwarded, as early as practicable. The Board will expect, generally, to receive the proceedings, &c. in appeal cases, within *one month* from the date of the Appeal; and, whenever, from the length of the proceedings, or other cause, it may be impossible to transmit them so early, the circumstance should be stated in the first report of such Appeal having been preferred.

† *Sec.* VI. *Reg.* VII. 1828.

‡ *Vide C. O.* 31*st Dec.* 1835.

4. In cases in which Appeals are presented, the Board desire that the provisions of Clause *sixth,* Section XV. may be strictly attended to, and I am instructed to desire, generally, that the summary judgments passed under this Regulation, may not be hastily enforced, particularly by *the sale* of property. If it is secured in the first instance, it can be sold at any period most convenient to all parties.

5. The Board further direct me to observe, that it is advisable that the powers vested in the Collectors by Sections VII. VIII. IX. and XIII. of the Regulation in question, should be exercised with lenity and forbearance, particularly in cases in which superior Native Servants are concerned, and that, whenever it may be found necessary to proceed, under Section IX. to search a private house for papers, &c., care should be taken to mention in the warrant, the manner in which it is to be executed, as it is laid down in that Section. Collectors will bear in mind that any omission to take the attested lists specified therein, may invalidate their proceedings, and involve them in much responsibility.

6. In conclusion, it is thought proper to observe, that although Collectors are authorized, by Section VI. of this Regulation, in cases "where money actually delivered in charge to a public servant has been embezzled, or is not forthcoming when called for, and the amount embezzled has been clearly ascertained, by reference to the public accounts of the Cutcherry," to proceed to recover the amount in the same manner as for the recovery of arrears of revenue, it is not competent to them to impose a fine as a penalty for the crime of embezzlement, without evidence taken in a regular Judicial manner, as before stated.

1st May, 1826.

From Govt. 21st in con. 27th Apl. 1826, *Rev. Dept. No.* 235.

Vide C. O. 5th May 1836.

2. I am further directed to observe, that in cases where Collectors may be of opinion, that any of the officers acting under them, are entitled to remuneration beyond their established allowances, on account of any particular service, or other circumstance, the Collector should submit the claim to your consideration, as soon as possible after the occasion of it has arisen.

1st May, 1826.

Vide C. O. 1*st Mar.* 1830.

In con. 20*th Apl.* 1826, *Rev. Dept. No.* 226.

1. I am directed by the Board of Revenue to inform you, that the Honorable the Governor in Council has been pleased, on the 14th April 1826, to establish the

following rates for the payment of daily Batta to the Servants of Collectors' Cutcherries, when on circuit.

(For rates vide C. O. 1*st Mar.* 1830, *and* 5*th Sep.* 1850.*)*

2. The above allowances are to be paid only to Hoozoor Servants, above the rank of Deloyets, Peons, or Duffadars. They are to be paid for the whole period the Cutcherry is on circuit, except when a halt of more than ten days is made: upon such occasions, they will cease after the tenth day of halt, until the setting out again of the Cutcherry.

3. The payments on this account hitherto made will cease, and the foregoing rates will now be uniformly observed in each District.

1st June, 1826.

Vide C. O. 7*th Aug.* 1826.
,, 10*th Aug.* 1826.

Doubts having been suggested, under clause *fifth*, Section XIII. Regulation XXVII. 1802, as to the legality of Collectors selling the Estates of defaulting Proprietors, within the Fusly year in which the arrear accrued; I am directed, with reference to the instructions on this subject, conveyed in my predecessor's letter under date 29th April 1819,[a] to desire that, until further orders, you will, in all Advertisements* for the sale of Estates, specify some day *after* the expiration of the Fusly, for the sale to take place.

* *For form of Advertisement vide C. O.* 10*th Aug.* 1826.

19th June, 1826.

Vide C. O. 13*th April* 1826.
,, 4*th June* 1835.

1. With reference to my letter under date the 13th April last, conveying instructions for the guidance of Collectors, in administering Regulation IX. of 1822, I am directed by the Board of Revenue to transmit, for your information and guidance, the accompanying correspondence which has passed on this subject, between the Board and Government.

To Govt. 22*d May* 1826.
From Govt. 2*d in con.* 12*th June* 1826, *Rev. Dept.* *No.* 341.

(a) *Cancelled by this Circular, and consequently omitted. It contained instructions for the sale of Estates, in certain cases, either immediately on an arrear becoming due, or, at the close of the Fusly.*

2. You will observe, that the Honorable the Governor in Council approves of the instructions issued by the Board, subject to the modification since proposed by them, by which it is left "to the discretion of Collectors, in cases requiring the same, to take evidence, without the knowledge of the accused, in proof of charges preferred against their Native Servants, and other persons liable to summary trial, under the Regulation in question;" it being imperative, however, on Collectors, "in every case of this kind, eventually to submit the evidence, taken in the manner above described, together with written charges founded thereon, to the party accused; and, after receiving his answer thereto, to afford him an opportunity of rebutting the charges by counter evidence, and of cross examining the witnesses against him, on their previous depositions."

3. You will understand that the instructions of the Board have reference exclusively to investigations instituted in virtue of Regulation IX. of 1822, and none whatever to any investigation which it would have been competent to you to institute, although that Regulation had never been enacted.

Board of Rev. to Govt. 22d May 1826. *No.* 170. (616.)

Vide C. O. 13*th Apl.* 1826.
" 4*th June* 1835.

* 13th Apl. 1826.

1. I am directed by the Board of Revenue to request, that you will submit, for the consideration of the Honorable the Governor in Council, the accompanying copy of a Circular letter,* addressed to the Collectors in the Provinces, containing instructions for their guidance, in administering the provisions of Regulation IX. of 1822.

2. With reference to various irregularities which had come before the Board, particularly to the case of the late Head Serishtadar in Tinnevelly, now before the Government, the Board deemed it proper to press upon the Collectors, that they exercised Judicial functions under this Regulation, and in the 2d para. of their Circular orders, they directed that, in the trial of persons accused of offences under Regulation IX. of 1822, the charges, and the plea of the accused, should be recorded in the first instance, and that the witnesses should invariably, in every case, be examined in the presence of the accused. This part of their instructions the Board propose to modify, by leaving it to the discretion of Collectors, in cases requiring the same, to take evidence, without the knowledge of the accused, in proof of charges preferred

against their Native Servants, and other persons liable to summary trial, under the Regulation in question; requiring the Collectors, however, in every case of this kind, eventually to submit the evidence, taken in the manner above described, together with written charges founded thereon, to the party accused, and, after receiving his answer thereto, to afford him an opportunity of rebutting the charges, by counter evidence, and of cross examining the witnesses against him, on their previous depositions.

3. This modification of their former orders has been suggested by the accompanying letter from the Principal Collector of Nellore,* and its enclosure from his Head Assistant, whence it appears that, if no deviation were allowed, under any circumstances, from the course of proceeding laid down in the Board's Circular Orders in question, the ends of justice, and the object of this Regulation in particular, might, in some instances, be defeated.

* *4th in con. 8th May* 1826.

4. Subject to the above modification, the Board propose, that the Rules laid down in their Circular letter of the 13th April last, shall continue in force; but as the matter is connected with Appeals to the Honorable the Governor in Council, of which the Board are only the channel of communication, they, on further consideration, deem it proper to lay the whole before the Government, in order that, if the course which they propose should be pursued, is open to any objection, it may be corrected.

From Govt. 2d in con. 12*th June* 1826, *Rev. Dept. No.* 341.

1. I am directed by the Honorable the Governor in Council to acknowledge the receipt of your Secretary's letter of the 22d ultimo, No. 170, enclosing a copy of the Circular instructions which you issued on the 13th April last, to the several Collectors in the Provinces, relative to the provisions of Regulation IX. of 1822.

2. The Governor in Council approves generally of those instructions, but considers it necessary that you should modify them, as you propose, so far as to leave the Collectors at liberty to take evidence without the knowledge of the accused, or suspected persons, when that mode of proceeding may be advisable, and also that it should be distinctly explained to Collectors, that your instructions have reference exclusively to investigations instituted in virtue of Regulation IX. of 1822, and none whatever to any investigation which it would have been competent to them to institute, although that Regulation had never been enacted.

13TH JULY, 1826.[(a)]

(Standing Orders.)

1. The Board of Revenue, with the view of diminishing, as much as possible, the number of Accounts and Reports required from Collectors, have resolved to restrict their demands on them to the documents noted below, and for the guidance of Collectors in preparing the same, on uniform principles, they have revised, and now transmit, in a connected form, the Standing Orders respecting each, which they desire may be punctually and strictly observed, in order that periodical information may regularly reach the Board, respecting the state of the Districts under their charge.

Accounts.

2. The following are the documents required from Collectors, to be furnished annually.

In English and the Native language.

* *Vide C. O.* 16*th Sep.* 1850.

† *Vide C. O.* 23*d Jan.* 1840.

I. A Report* on the Settlement of the Land Revenue of every Fusly, with the usual Statements in the English and Native languages, to be transmitted before the expiration of the Fusly.† (*See para.* 10.)

In English and the Native language.

‡ *Vide C. O.* 23*d Jan.* 1840.

II. A report on the Extra Revenue of every Fusly, with the usual printed Statements, to be transmitted as soon as possible after the accounts of the Fusly have been closed.‡ (*See para.* 16.)

In English only.

III. Annual Statements of Collections and Charges, in the English language only, to be transmitted at the close of every Fusly. (*See para.* 18.)

In English only.

IV. Statements of offers for the rent of the Sayer and Abkarry Revenue, in the English language only, to be transmitted to the Board, by the Collectors of Districts where those branches of revenue are rented annually, within the month of May in every Fusly. (*See para.* 19.)

In English only.

V. Annual Estimates of Advances, to be transmitted two months before the close of every Fusly. (*See para.* 23.)

(*a*) *The obsolete and rescinded paragraphs have been omitted, and those that remain numbered afresh, for convenience of reference.*

In English only.

VI. Annual Statement of Actual Charges incurred under Estimates, to be transmitted within two months after the termination of every Fusly. (*See para.* 25.)

In English only.

VII. Annual Statement of Actual Charges incurred without Estimates, in the Revenue and Magisterial Departments, to be transmitted within two months after the termination of every Fusly. (*See para.* 26.)

In English only.

VIII. Annual Indent for Stationery. (*See para.* 27.)

In English only.

IX. Annual Statement of Tent allowance and Return of Tents, to be submitted at the close of every Fusly. (*Vide C. O.* 17*th May* 1849.)

3. To be furnished quarterly, on the 1st of January, April, July, and October, of every year:

In English only.

I. A quarterly Return of Revenue Defaulters confined in Jail, and another of Casualties and of Revenue Defaulters released from confinement. (*See para.* 29.)

In English only.

II. A quarterly Return of Fines imposed on Public Servants, and Stoppages of pay from the same. (*See para.* 30.)

In English only.

III. A quarterly Return of alterations in the list of Fines, &c. (*See para.* 35.)

In English only.

IV. A quarterly Return of Public Servants suspended or dismissed from employment. (*See para.* 37.)

In the Native language only.

* *Vide C. O.* 8*th May* 1828.

V. A quarterly Account Current of Tobacco, from Malabar and Canara only, in the Native language.* (*See para.* 41.)

In the Native language only.

† *Vide C. O.* 8*th May* 1828.
,, 3*d May* 1832.

VI. A quarterly Statement of the current prices of Grain and Salt, in the Native language only.† (*See para.* 42.)

4. To be furnished monthly:

In English and the Native language.

I. Monthly Statement of Demand, Collection, and Balance, in the English and Native languages. (*See para.* 44.)

In English only.

II. Monthly Return of persons charged with offences under Regulation IX. of 1822. (*See para.* 49.)

In English only.

III. Monthly Return of persons convicted, and in confinement, under Regulation IX. of 1822. (*See para.* 53.)

In English only.

IV. Monthly Register of Petitions referred by the Board. (*See para.* 54.)

In the Native language.

V. Monthly Register of Receipts in the Native language only. (*See para.* 55.)

General Remarks.
Correspondence.
Vide C. O. 31*st July* 1823.
" 9*th Sep.* 1830.
" 26*th Mar.* 1835.
" 2*d Apl.* 1838.
" 2*d Nov.* 1848.

5. In acknowledging the receipt of letters, Collectors should recite briefly the substance thereof, and then proceed to report the steps taken in consequence. In addressing the Board, Collectors should, on all occasions, be careful to state concisely the subject of their communication, in the first paragraph of their letters, and then proceed to details.

References.

6. When a reference is made in a letter to previous communications, the dates and paragraphs of the letters alluded to, should be noted in the margin.

Enclosures.
Vide C. O. 4*th Aug.* 1842, *para.* 2 *of enclosure dated* 4*th June*, 1842.

7. All enclosures in letters should be numbered 1, 2, 3, 4, &c. and when an enclosure is alluded to in the body of a letter, reference thereto should be facilitated by a note in the margin of the letter, in the following form, "See No. 1, &c."

Translations.
Vide C. O. 31*st Dec.* 1835.
" 29*th Sep.* 1845.

8. Enclosures in the Native languages, with exception of accounts, &c. intended for the Board's Native Cutcherry, should invariably be accompanied with translations.

Blank Statements.
Vide C. O. 7th July 1823, *para.* 2.

9. No blank Returns or Statements are ever to be sent to the Board. In lieu of them, a short letter is to be sent, stating why the required accounts have not been furnished.

I. Annual Jummabundy report on the Land Revenue.
Vide C. O. 7th Feb. 1825, *para.* 10 *of Enclosure.*
,, *28th Aug.* 1828.
,, *16th Sep.* 1850.

10. The Jummabundy report should be confined exclusively to the Revenue from Land. It should contain an account:

1st. Of the season, and its general effect on the cultivation and produce of the District.

2d. Of the rise or fall in the price of grain, the causes of the fluctuation, and its effect on the resources of the District.

3d. An exposition of the principles of the Settlement, and of the manner* in which it has been conducted, showing particularly what portion of the district has been settled by the Collector, and what by the European Officers under him.

**Note.*—In Ryotwary Settlements, whether made by the Collector himself, the European Officers under him, or the Amildars,† the Settlement must be made, not with the Curnums only, but with the ryots themselves, who must therefore be assembled *during*, not *after* the Settlement; and the Settlement should, if possible, be made within each Talook, so as to prevent unnecessary detention of the ryots, or the Village Officers, from their homes.

† *Vide C. O. 22d Nov.* 1849, *para.* 3.

4th. An abstract Statement exhibiting the amount of the Settlement, and the increase and decrease of revenue, in comparison with the Settlement of the preceding year, and, when necessary, of anterior years.

5th. An explanation of the causes of the increase or decrease.

6th. A Statement showing the Collections of the Current Revenue, up to the date of the report, the amount of Balance outstanding, and the period within which it is expected to be realized, which the Board trust will seldom be prolonged beyond the close of the Fusly ;‡ and,

‡ *Vide C. O. 13th July* 1820.

Lastly. A Statement of the Arrears of Land Revenue on account of preceding Fuslies, outstanding at the commencement of the current Fusly, the amount realized within the Fusly, and the amount still outstanding, distinguishing the arrears which are recoverable, from those which are irrecoverable, which latter the Collector should recommend for remission, stating the grounds upon which he considers them desperate.

11. To the above particular heads the Collector should invariably add general remarks on the state of the country, the improvement or deterioration of agriculture, and the condition of the ryots.

12. The Collector should also submit his observations on any special and peculiar circumstances which affect the prosperity of the District, or the collection of its revenues; such subjects ought to present themselves readily to every Collector who is attentive to the state of the country committed to his charge, and conversant with the people under his authority.

Sub-Collector's report.

Vide C. O. 7th Feb. 1825, *para.* 8 *of enclosure.*

13. Sub-Collectors are required to report, in the same manner, to their Principals, on the Settlement of the Land Revenue in the divisions committed to their charge. The reports of the Sub-Collectors should invariably be forwarded, by the Collectors of the Districts in which they are employed, with their own reports; and they should notice, and give their opinions on, any suggestions of a general nature contained therein.

Vide C. O. 1*st Mar.* 1824.
,, 21*st Oct.* 1839.
,, 16*th Sep.* 1850.

14. The Accounts accompanying the Collector's Jummabundy reports, should be in both the Native and English languages, and care should be taken to make them exactly correspond. When remarks or explanations are inserted in the English Accounts, translations of them should be entered in the Native Accounts.

15. It is to be understood that an annual Jummabundy report is expected from the Collectors of Settled, as well as of Unsettled Districts, when in the former there are any lands under Amauny management.

II. Annual Report on Extra Revenue.

* *Vide C. O. 23d Jan.* 1840.
See also C. O. 27th Oct. 1828.

16. The Collectors, as soon as possible after the accounts of each Fusly have been closed,* shall submit a report, similar to the Jummabundy report, on all the Extra Sources of Revenue not included under the head of Land Revenue, in which, for each branch, the Settlement for the year, where any Settlement is made, compared with that of the previous Fusly—the Collections within the Fusly—the Balance of current and of former years, must be noticed, and all irrecoverable Balances must be recommended for remission, under full explanations. Where no Settlement is made, as in the case of Land or

Sea Customs under Amauny, the actual Collections of the Fusly, must be compared with those of the previous year. This report on the Extra Branches of Revenue, must be accompanied by Statements, in the English and Native languages, exhibiting the information required on the above points, in detail, for each distinct branch of revenue. It must also be accompanied by the usual printed Statement, in English only, showing the actual Collections for the Fusly in question, and for the two previous years; the Charges, including commission* and drawback on the Customs, which must be separately entered in distinct columns; and the Net Revenue from each source, and from the whole. The Collectors must cause their Native Accountants to certify that this Statement has been compared with the General Abstract sent to the Accountant General, and with the Abstract Statement of "Demand, Collection, and Balance" furnished to the Board, and must explain the cause of any difference that may occur, in a note at the foot of this Statement.

* *Vide C. O.* 5*th May* 1836.

17. Should any items of Extra Revenue, which are not inserted in the printed Form,† exist, Collectors must enter them in the blank space left in the centre of the sheet, but not exactly in the fold, as the Statements are to be bound in the volumes of the Board's Proceedings.

† *Vide C. O.* 27*th Oct.* 1828.

III. Annual Statements of Collections and Charges.

18. These Accounts, required by the Board on the 26th January 1824,‡ must be transmitted, together with the Statement of "Demand, Collection, and Balance," prepared at the end of every Fusly, with remarks on the increase and decrease of each item of Collection and Charge. These Statements are to correspond with the Account which Collectors annually transmit to the Accountant General, in order to aid the Board in reporting on the Annual General Revenue Accounts received from that Officer. Whenever these Statements may differ, in amount, from the printed Revenue Statement to be sent, with the report on Extra Revenue at the close of the Fusly, direct to the Board, as before stated, Collectors must always make a note at the foot of the Statement, explanatory of the difference.

‡ *Vide also C. O.* 29*th Nov.* 1830.

IV. Annual Statements of offers for the rent of the Sayer and Abkarry revenue.

19. Proposals should be invited before the 1st May of each Fusly, sufficiently early to enable Collectors to

Vide C. O. 14th April 1825.
" *14th July* 1828.

report the result, and adjust all necessary arrangements, before the Fusly closes.

20. To rent different parts of the District for different periods, is objectionable, and cannot be authorized.

21. The instalment to be paid in each month, should be fixed with reference to the ordinary rates of receipts during that month.

22. Proposals should be invited in the Talooks, as well as at the Hoozoor, and a Statement, according to the form which accompanied the Board's letter of the 28th April 1825, should be furnished for their consideration, in sufficient time to enable them to furnish Collectors with final instructions, before the close of the Fusly year.

V. Annual Estimate of Advances.

* *For revised form vide C. O. 14th Aug.* 1848.

23. Collectors must submit, in the following form,* annual Estimates of Advances for Tuccavy, and the manufacture of Salt, and purchase of Tobacco, two months previously to the commencement of each Fusly year.

24. The explanation formerly given in their letter must be entered in this Statement, under the proper head, and must be such as to justify the proposed charge; the quantity of Salt proposed to be manufactured must invariably be stated in explanation of the advance proposed to be made to the manufacturers.

VI. Annual Statement of Actual Charges incurred under Estimates.

Vide C. O. 18th Feb. 1828.

25. Two months subsequent to the termination of each Fusly year, Collectors must submit, in the following form, a statement of the Actual Charges, on the above account.

Statement of Actual Charges incurred under Estimates for Fusly.

	Estimated as per Account dated —	Actual Disbursement.	Increase.	Decrease.	Amount of Tuccavy charged, that has been recovered up to the —	Estimate of Tuccavy charged, that is further recoverable by the —	Explanation of the Collector.	Remarks of the Board.	Orders of Government.
1	2	3	4	5	6	7	8	9	10
	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.
Advances for Cultivation,									
Advances for the manufacture of Salt, - -									
Advances for the purchase of Tobacco, - - - -									

VII. Annual Statement of Actual Charges incurred without Estimates, in the Revenue and Magisterial Departments.

* *Vide C. O. 11th Feb.* 1833, *para.* 3.

† *Vide C. O.* 10*th Jan.* 1828.

26. Collectors, on their individual responsibility, are vested with a general authority to disburse, under the rules at present in force, the *usual* sums for Saderwared,* and Extra charges;† but no new charge whatever can be admitted by the Civil Auditor, under these heads, except under a special reference by *letter*, to be made by the Collector, through the Board, to Government. The letter must be unaccompanied by any Statement, and must contain, in the body of it, a full account of the grounds upon which the charge is proposed, as all such charges will be rigidly scrutinized. Two months after the expiration of each Fusly year, Collectors shall submit an Account of the actual disbursements under these heads, in the form which accompanied the Board's letter of the 8th February 1819,‡ and the most ample and complete explanations must be given in this Statement, of every charge.

‡ *For revised form vide C. O.* 2*d May* 1836.

VIII. Annual Indent for Stationery.

27. The annual Indent furnished by Collectors, should be carefully examined by themselves, limiting the expenditure to as low a scale as is consistent with the efficiency of their departments; and they should be particular in furnishing satisfactory explanations, whenever any addition to the usual supplies may be required.§

§ *Vide Stationery Rules, Gazette* 1841, *page* 407.

28. The following accounts are required to be transmitted to the Board, on the 1st of January, April, July, and October, of each year.

I. Quarterly List of Revenue Defaulters, &c.

29. Quarterly Returns, in the following forms, must be submitted, of all Revenue Defaulters confined in jail, and of the Casualties that may have occurred.

Return of Revenue Defaulters confined in the Jail of the Zillah of for the quarter ending

No. and Name of the Defaulter.	Date of Commitment to Jail.	Whence the arrear is due.	Total amount of rent or engagement, on account of which the arrear is due.	Amount of original arrear, Principal and Interest.	Amount paid or liquidated from assets, since the confinement of the Defaulter.	Amount Batta paid on account of the Defaulter, since his confinement.	Present Demand.	REMARKS.
1	2	3	4	5	6	7	8	9
			R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	

Report of Casualties, and of Revenue Defaulters released from Jail, in the Zillah of for the Quarter ending

No. and Name of the Defaulter.	From whence the arrear is due.	Amount of arrear.	When confined.	When released.	When deceased.
1	2	3	4	5	6
		R. A. P.			

II. Quarterly Returns of Fines and Stoppages.

30. Quarterly Returns are required, in the following form, of all Fines imposed by Collectors, and of all Stoppages of pay from the Public Servants of their establishments, whether at the Hoozoor, or in the Talooks, whose pay exceeds 28 Rupees a month.

31. Collectors will bear in mind the object of imposing fines on Public Servants, as explained in the following extract from a letter from Government.* "To impose an excessive fine, is to mistake the object of that mode of punishment, which is merely to convey censure; and no exercise of authority is more harsh or unpopular. A Revenue Servant should seldom be fined more than two or three Rupees, and never more than ten, unless the Collector has obtained special sanction from the Board of Revenue."

* *Vide C. O.* 28*th July* 1825.
" 2*d July* 1835.

Return of Fines imposed, and Stoppages made, from the pay of the Public Servants, in the Collectorate of for the quarter ending

No.	Names of the persons fined.	Employ, and whether at the Hoozoor, or in the Talooks.	Amount of pay or allowance per month.	Fine imposed.	Pay retained in deposit.	Cause of stoppage or imposition of fine.	REMARKS. 1. Whether servant is suspended. 2. If suspended, what arrangement made for his duties. 3. Whether stoppage is carried to account.
1	2	3	4	5	6	7	8
			R. A. P.	R. A. P.	R. A. P.		

N. B.—The numbers in column 1 should be continued in succession throughout the year.

32. Under the column of *remarks* should always be stated, in the case of Stoppages,

1st. Whether the individual has been suspended from duty or not.

2dly. If suspended, whether any, and what, arrangement has been made for the discharge of his duties, and,

3dly. Whether the amount of stoppage has been credited in the Collector's accounts, or retained under the head of "Deposit."

33. This return should embrace all the cases not finally disposed of, in which sums are in deposit, or Servants under suspension.

34. All the cases in each year should be numbered consecutively.

III. Quarterly Return of alterations of Fines.

35. Together with the above Return, another should be submitted, according to the annexed form, in which should be included every case, as it becomes finally disposed of, whether by payment of the fine adjudged, or by its remission; by the confirmation of the stoppage, or its return; or by the restoration, or ultimate dismissal, of the Public Servants.

Return of Alterations that have occurred in the list of Fines and Stoppages in the District of for the quarter ending

No. on the list of Fines and Stoppages.	Fine.	Paid or Remitted.		Stoppage in deposit.	Returned to the party or carried to account.		Servant restored, suspended, or dismissed.	REMARKS.
		Paid.	Remitted.		Returned.	Carried to account.		
1	2	3	4	5	6	7	8	9
	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.		

36. The number in the first column of this Return, should correspond with that in which the case was entered in the "Return of Fines and Stoppages."

IV. Quarterly Return of persons suspended or dismissed from employment.

37. With the above, a third Return, in the annexed form, must be submitted, of all Public Servants of the same description, who may be suspended, or dismissed from employment.*

* *Vide Note* 3, *to C. O.* 27*th March* 1820, *showing what Public Servants a Collector is authorized to appoint and dismiss.*
See also C. O. 9*th May* 1833.

Return of Public Servants suspended or dismissed from employment, in the District of for the quarter ending

Name of the Person suspended or dismissed.	Office.	Amount of Pay, &c.	Whether suspended or dismissed, and date.	Cause of suspension or dismissal.	Date of appointment to the office from which he is suspended or dismissed.	Whole period of employment in the Public Service.	REMARKS.
1	2	3.	4	5	6	7	8
		R. A. P.					

38. The cause of suspension or dismissal should be particularly stated in the proper column, and such further explanation of every case, as may appear necessary, should be added in the column of remarks. All the cases entered in this Return are to be numbered consecutively; from the beginning to the end of each year. When a case in which the party is suspended, is entered in one Return, as not finally disposed of, it should be brought forward in the next, under the same number. In the case of a Public Servant being dismissed, it should be stated, in the column of *re-*

marks, whether the office has been filled up, or remains vacant; and in the latter case, and also in the case of a servant being suspended, what provision has been made for the discharge of the duties of the office.

39. In cases in which Public Servants are suspended, or dismissed, they are also frequently subjected to fines and stoppages. Cases of this description should still appear in the Returns of fines and stoppages, as well as in this return, and the fact should be noticed in the column of *remarks*.

* *Vide C. O. 2d Nov.* 1837.

40. The Board generally are averse to the dismissal of old Servants, except for fraud, corruption, or infirmity, and they desire that Collectors will avoid, as much as possible, the nomination of Servants to act, or officiate temporarily. When a vacancy by removal, or death, occurs, it should be filled up at once.

V. Quarterly Account Current of Tobacco.

† *Vide C. O. 8th May* 1828.

41. This quarterly Account is, for the future, required from Malabar and Canara only, and hereafter merely in the Native language.† The sum inserted in this account, as net revenue, is to correspond with the amount brought to account in the Collector's Treasury accounts. Tobacco advanced, but the sale price of which has not been received, is not to be entered as revenue, until the price of it has been collected. In this case a note must be inserted, at the foot of the Account, explaining the advance made, and the actual balance on hand.

VI. Quarterly Statement of the current prices of Grain and Salt.

‡ *Vide C. O. 8th May* 1828.
" *3d May* 1832.

§ *For revised form, Vide C. O. 23d July* 1838.

42. This quarterly Statement is hereafter required only in the Native language,‡ in the form alluded to in the Board's Circular Orders of the 21st April 1817.§

43. The following accounts are required, at the close of each month, and two in the month of July, one to the 12th, the other to the 31st.

I. Monthly Statement of Demand, Collection, and Balance.

Vide C. O. 2d May 1825.
" *29th Mar.* 1827.

44. This monthly Account must be forwarded, both in English, and in the Native language. In Amauny Districts, the Balance of the last Fusly only, should be entered under the head of

"Arrears," in the Statement A. Where, from particular causes, balances of an older date may continue uncancelled, they should be entered in the Statement of "old Balances," viz. Statement No. 3, and a note should be added, referring to the report where the circumstance may have been explained. The same rule is intended to apply to rents for one year, whether in Land, Sayer, Abkarry, or other sources. But in respect to lands Permanently Settled, and in the instance of rents given for a series of years, a different course will be necessary, because, in cases where, from particular circumstances, the demand of the Government against the Zemindars, Mootahdars, and Renters, may be allowed to lie over for a period; or where lands may be under attachment for the recovery of arrears, or pending the minority of a Minor, or the decision of a law suit, the balance may be considered in train of liquidation, and is eventually recoverable. In these instances, therefore, the head of "Arrears" should include all sums outstanding against the Proprietors, or Farmers, however long the period during which they may have been accumulating; and such only as may be due from persons whose interests in the Estates, or Farms, have ceased, from the sale of the lands, the forfeiture of the lease, or other cause, should be considered as old balances.

45. The particulars of the "Arrears" just alluded to, are to be given in the abstract appended to form No. 1.

46. In Settled Districts, the kist being fixed and defined, the current demand can be ascertained without difficulty, but in lands under Amauny, it will be necessary, until the Jummabundy is formed, to fill up the columns intended to show the current kists, with the amount actually collected. As in most Districts, however, the Settlement will seldom be delayed, beyond the beginning of April, the Statements furnished subsequent to that period should show the actual state of the kists, and collections. On occasions where Sayer, &c. Farms may be attached during the year, in consequence of the Renters failing to fulfil their engagements, they must still continue to be entered under the head of "Rents," because the interests and responsibility of the defaulter remain the same, until the end of the Fusly. All that will be necessary, in such cases, will be, to note the fact in the column of "Remarks."

47. The column of "Deposit," in Statement No. 2, is intend-

ed to show the amount that may be lodged, by the Farmers of Sayer, &c. as security for the performance of their agreements.

48. A memorandum on "the state of the season," and "quantity of rain," and on "the state of the Treasury,"* showing the difference between the actual balance of cash, as per list of coins last sent to the Accountant General, and the balance of the Account Current sent to that officer, must be appended to this Account, with a full explanation thereof in abstract.

* *Vide C. O. 27th Nov.* 1826.

II. Monthly Return of Persons charged with Offences under Reg. IX. of 1822.

Vide C. O. 18*th Apl.* 1831.

49. This monthly Return must be in the annexed form, and must contain the cases(a) examined by the Collector, by the Sub Collector, and by each of the Assistants, in successive order. The 1st, 2nd, and 3rd class of offences specified in clause *second*, Section II. of this Regulation, can only be punished under clause *first*, Section V. that is, by the offender being sentenced to pay a sum, not exceeding twice the amount of the money ascertained to be extorted, unduly received, embezzled, or misappropriated; and no fine in addition to

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(a) "Read letter from the Acting Sub-Collector in charge of Madura, dated 23d August 1850, requesting instructions whether cases tried under Reg. IX. of 1822, in a Zemindary under the Court of Wards, should be entered in the monthly Return of cases tried under that Regulation.

In con. 5th Sep. 1850.

By Clause *third*, Sec. XI. Reg. V. of 1804, the Court of Wards possess authority, in cases where Managers of Estates under their management, have abused their trust, to enforce the penalty of the obligation taken from them, by fining them to the extent of three times the amount of embezzlement, or misapplication of property, and by dismissing them from office; but it is provided, that all such amercements shall be carried to the account of the Estate in trust. By clause *sixth* of the same section, Subordinate Officers are liable to punishment, in the same manner, and such Officers would seem to come within the description given, and be liable to trial under clause *third*, Sec. II. Reg. IX. of 1822; and Sec. II. Act XXXVI. of 1837; but it is not imperative to try them under these Enactments.

The cases adverted to by Mr. Cochrane, would however seem to have been already tried under Reg. IX. of 1822, in which event they should be embodied in the Return, but the fines should not be carried to the credit of Government, but to that of the Estate under management of the Court of Wards. In future, such cases may be summarily disposed of under the Sections of Reg. V. of 1804, above referred to.—*Board's Pro. to Ag. Sub Collr. in charge of Madura,* 5*th Sep.* 1850, *No.* 1851.

this is authorized, nor is any commutation of fine by imprisonment, on its not being paid, provided for; but the Collector can, if no property be forthcoming to satisfy the demand, forward the offender to the Zillah Judge, under clause *second*, Section XIII. In such cases, the Collector should report to the Board, when he is of opinion that the party should be released from confinement. The sums adjudged under this head should appear under the 7th column of the annexed form.

50. For the 4th and 5th classes of offences specified in clause *second*, Section II. viz. for making false and fraudulent entries, falsifying, destroying, or concealing accounts, the fine may, if not paid, be commuted to imprisonment, not exceeding twelve months. These fines should appear under the 8th column of the annexed form. The fine should be determined with reference, as well to the degree of criminality of the offender, as to his circumstances in life. A period of confinement should always be fixed, to be held equivalent to the fine, if not paid, and at the expiration of the period, the offender should be released, whether it be paid or not.

51. Under the 2d column of the form, headed "Class of offence," should appear a short abstract of the offence charged, and the number of the class in which it is included, with reference to clause *second*, Section II. Regulation IX. of 1822. The amount received or defrauded should also invariably be stated, in cases of embezzlement, unauthorized collections, or undue receipt of money. In the next column (3) "Class of persons," should be mentioned, the precise situation held by the accused, and the number of the class in which he is included, with reference to the *third* clause of Section II. of the same Regulation; and if a Village or District Officer, the name of the Village and Talook to which he is attached.

52. In the column of *remarks*, the Collector should enter a concise statement of the circumstances of each case, and of the evidence on which judgment is founded.

Return of Persons charged with Offences under Regulation IX. *of* 1822 *in the Zillah of* *for the month of*

Names of the accused.	Class of offence, as defined in clause *second*, section II.	Class of persons to which the accused belongs, as defined in clause *third*, section II.	Monthly pay or other allowance, or value of fees or other privileges, enjoyed by the accused.	Date of suspension.	Conviction or acquittal,* and date on which the decision was passed.	Sum adjudged to be paid, under clause *first*, section V.	Fine imposed under clause *fourth*, section V.	Period of imprisonment ordered, in commutation of fine.	Amount levied by warrant of execution, under clause *third*, section V.	Sum granted in compensation, under section XII.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11	12
			R. A. P.			R. A. P.	R. A. P.		R. A. P.	R. A. P.	

* *Vide C. O.* 18*th April*, 1831.

III. Monthly Return of Persons in confinement under Reg. IX. of 1822.

Vide C. O. 18*th Apl.* 1831.

53. This Return should accompany the above, and be prepared according to the annexed form. The particulars entered in columns 1, 2, 3, and 4, should be the same as those which are required to be entered in the same columns in the foregoing form.

Return of Persons in Confinement, in pursuance of Sentences passed under Regulation IX. *of* 1822, *in the Zillah of* *for the month of**

Name of the person confined.	Class of offence, as defined in clause *second*, section II.	Class of persons to which the prisoner belongs, as defined in clause *third*, section II.	Monthly Pay or other allowance, or value of fees or other privileges, enjoyed by the accused.	Sentence. Date of Sentence.	Sentence. Amount of fine or sum adjudged to be paid.	Sentence. Period of imprisonment in commutation of fine.	Amount recovered.	Balance due, or present demand.	Place of confinement.	Date of confinement.	Date of release.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11	12	13
			R. A. P.		R. A. P.		R. A. P.	R. A. P.				

* Heading altered agreeably to *C. O.* 18*th April* 1831.

IV. Monthly Register of Petitions.

Vide C. O. 29*th Jan.* 1824,
,, 12*th Sep.* 1831.

For form of Register vide C. O. 15*th Apl.* 1839.

54. Collectors should consider it a standing rule for the future, to forward monthly, copies *(a)* and translations of all orders passed by them on Petitions referred to them by the Board, by endorsement thereon. They will be furnished monthly from this office with copies of the endorsements made by the Board on Petitions referred to them.

V. Monthly Register of Receipts.

55. This Register is required, in the Native language only, and Collectors should be careful to cause the actual coins in which the payment is made to be inserted, as directed in the Board's Circular Orders of the 18th May 1815. *(b)*

56. No other Accounts or Returns are required, except those above stated. Where others may, hereafter, be found to be requisite, the Board, in calling for the same, will state, whether they are to be forwarded temporarily, or are to be added to the Accounts permanently required, as above stated.

7th August, 1826.

Board's Proceedings 19*th June,* 1826, *No.* 742.

Vide C. O. 1*st June* 1826.
10*th Aug.* 1826.

76. In the Unsettled Districts, where lands are saleable, it is also Resolved,

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(*a*) *It is usual for Collectors to furnish copies of English, and translations of Vernacular, endorsements.*

(*b*) "By Section XXXIII. Regulation II. 1803, it is required that receipts shall be granted by Collectors, for all payments made direct into their Treasury, and by Section XXXIV. it is required, that a copy of the Register of Receipts shall be transmitted monthly, to the Board of Revenue.

2. In most instances, Collectors have complied, in part, with the Enactments referred to. Some Collectors, however, have not furnished the Register required to be kept, but more have entirely omitted to cause the actual coins in which the payment was made, to be inserted.

3. In a recent instance, notwithstanding the regular transmission of a Register of Receipts, the Board incidentally became acquainted with the circumstance of an extensive circulation of a Foreign Coin in the District, and its actual receipt into the Treasury, at the time the Register specified the receipt, or at least the registered receipt was, in Rupees.

4. You will be pleased to attend, in future, to the sections above referred to." —*C. O.* 18*th May* 1815.

with reference to the provisions of Regulation XXVI. 1802, to acquaint the Collectors generally, that after the close of each Fusly, they must submit an Advertisement* to the Board, showing at least in abstract by *Talooks*, the extent of land, and the particulars of the arrears in each Fusly, for which land is proposed to be sold by them; as the sale of land, without the sanction of the Board, is contrary to law, and in practice has been found open to great abuse.

* *For form of Advertisement vide C. O. 10th Aug.* 1826.

10TH AUGUST, 1826.

(*To Zemindary Districts.*)

Vide C. O. 1st June 1826.
" *7th Aug.* 1826.

The present form of Advertisement for the sale of lands for arrears of revenue, appearing to the Board to be deficient in precision; I am directed to transmit to you the accompanying amended form, and to desire that it may be adopted, on all future occasions, where it may be necessary to advertise land for sale, on account of arrears of revenue.

ADVERTISEMENT.

1. Notice is hereby given that, unless the Arrears of revenue, including Interest, Charges of sequestration, and Advances for cultivation and repairs, which are outstanding against the undermentioned Estates, under attachment in the Zillah of , for Fusly shall have been liquidated on or before the day of 18 , the sale of those lands will commence, by auction, at the Collector's Cutcherry, at , on that day, and will continue until the whole of the lands shall be sold. The amount advanced for cultivation and repairs, will be made known at the time of sale.

Zemindaries or Estates.	Number of Villages.	Permanent Assessment.	Arrears due to 11th July 18 .			
			Principal.	Interest.	Charges.	Total.
		R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.
....						
....						
....						
Total...						

2. Persons desirous of becoming purchasers, may depute authorized Agents, or Vakeels, for that purpose; and all purchases made by such authorized Vakeels, shall be held to be valid, in the same manner as if the purchases had been made by their Principals.

3. But it is required that such authorized Vakeels shall state at the time of purchase, the names of their constituents, on behalf of whom such purchases may be made.

4. The intention of the condition being to prevent fraudulent collusion, notice is further given, that in the event of any purchase being made under a fictitious name, the deposit money made on account of such purchase will be liable to be forfeited to the Government, and the Estate to be re-sold.

5. A Sunnud-i-Milkeut Istimrar, or Deed of Permanent rights, has been lodged at the Cutcherry of the Collector, and at the office of the Board of Revenue, describing the obligations to be incurred, and the rights to be obtained, by purchasers of land, under this advertisement. All persons are therefore referred to that instrument for particular explanation.

6. The purchasers of Estates will not be put in possession till the sale has been sanctioned by the Board of Revenue; but in the mean time, 15 per cent. of the purchase money will be required to be deposited immediately, and security given for the payment of the remainder on the receipt of the Board's sanction, or within one month from the day of sale; in default whereof, the Estate will be re-sold at the risk of the first purchaser.

7. In case of the sale not being sanctioned by the Board of Revenue, the deposit money will be returned, and the person depositing it released from all responsibility with regard to the Estate or Estates.

8. For further particulars, enquire at the office of the Board of Revenue, or at the Collector's Cutcherry at   , between 10 and 5 o'clock, Sundays excepted.

19TH OCTOBER, 1826.

Vide C. O. 1st Sep. 1825.
,, *25th Oct.* 1827.

3. Much benefit being likely to arise from due attention being paid to the provisions of clause *eighth*, Section X. Regulation XIII. of 1816; you will be pleased to direct the Venders of stamped paper to be careful to keep a Day-book of sales; and to endorse their names, with those of the purchasers, and the date of the sale, upon the paper.

30TH OCTOBER, 1826.

(To Maritime Districts.)

I am directed by the Board of Revenue to transmit to you, the accompanying copy of a Table of Exchange for Foreign Currencies, which, under the sanction of Government,* the Board have authorized the Collector of Sea Customs at Madras to adopt in his office, from the 1st December next, and to direct that it may be adopted at the Sea Custom House in your district, from the same date.

* *From Govt 26th Sep. in con. 2d Oct. 1826, Rev. Dept. No. 569.*
From Collr. Sea Customs 18th in con. 30th Oct. 1826.

Table of Exchange for the Settlement of the Madras Customs.

Country.	Denomination.	Value in Madras Currency.
		RS. A. P.
Great Britain,.......	Pound Sterling,......	10 0 0 each.
Spain,..............	Dollar,............	2 3 0 each.
France,............	Livre, (Tournois,) or Franc, ...	9 11 0 for 24.
India, ...	Sicca Rupee, ...	106 8 0 for 100.
Do.	Bombay do.	1 0 0 each.
Ceylon and Cape of Good Hope,.......	Rix Dollar,.........	0 14 0 each.
Portugal,......	Milrea,............,	2 8 0 each.
Denmark,........ ..	Rix Dollar,..........	2 4 0 each.
Sweden, ...	Do.	2 4 0 each.

27TH NOVEMBER, 1826.

Vide C. O. 13th July 1826, para. 48.
" 22d June 1829.

2. Ordered that the Collectors generally be required to mention, in their Abstract Statements of "Demand, Collection, and Balance," for every month, whether they have examined their Treasuries in the course of that month, and found the balance of cash correct;

and further that they be instructed to make such an examination at least once, and oftener if convenient, in every quarter.*

* *Vide C. O.* 23*d Aug.* 1830.

29th March, 1827.

Vide C. O. 16*th Feb.* 1835.

Whenever a *considerable* deficiency in the current Collections in any District, is shown in column 23 of the monthly Abstract Statement of "Demand, Collection, and Balance," No. 2; the Collector is required to explain concisely the cause of it, in a note at the foot of the Statement, and to refer† to that note in every successive Statement, so long as the cause continues in operation. The same explanation should be given, in the copy of the Statement in the Native language, intended for the use of the Board's Cutcherry, and generally, all remarks entered in the English copy, should appear likewise in the other.‡

† *Vide C. O.* 21*st May*, 1849, *para.* 2.

‡ *Vide C. O.* 13*th July* 1826, *para.* 14.

2d April, 1827.

Vide C. O. 24*th May* 1824.
,, 2*d Sep.* 1824.

I am directed by the Board of Revenue to transmit, for your information, the accompanying Extract, (para. 5,) from a letter from Government, dated 27th February 1827.§ Should the precaution of marking the original Accounts, not have been observed, at the time of the Survey, in your District, the Board request that you will now take measures for the purpose of authenticating them, in the manner directed by Government to be observed in Districts in which Surveys are in progress.

§ *In con.* 2*d Apl.* 1827, *Rev. Dept. No.* 223.

From Govt. 27*th Feb. in con.* 2*d Apl.* 1827, *Rev. Dept. No.* 223.

In Districts where Surveys are in progress, the Collector should be instructed to cause all the original Accounts, whether written on cadjans or paper, to be stamped, or otherwise marked, so as to prevent others being substituted for them, at any future period.

19th April, 1827.

Vide C. O. 17th May 1827.

The Board think it proper that Collectors, in soliciting permission to defend Suits instituted against them, for acts done in their official capacity, should invariably submit drafts of the pleadings they propose to file, in answer to the plaints in which the grounds of action against them are set forth, in order that a better judgment may be formed of the merits of every case, and of the probability of defending each Suit with success, and they desire that this may be observed as a general rule for the future.(a)

17th May, 1827.

From Govt. 8*th in con.* 17*th May* 1827, *Rev. Dept. No.* 358.

Vide C. O. 19*th Apl.* 1827.
" 27*th Apl.* 1829.

2. As on the occasion of applying for permission to resume the Village of Royavaram, the Board, in their letter of the 15th April 1824, noticed the resumption which had already taken place, of the Villages of Bottacorroo and Doddaveram, the Honorable the Governor in Council, although the measure was carried into effect without the previous sanction of Government, will not object to authorize the Collector to defend, at the public expense, the Suit to which it has given rise, if it should ultimately be deemed expedient to allow it to take its course; but the Governor in Council considers it very desirable, that recourse to proceedings at Law,* in defence of the acts of public Officers, should be avoided as much as possible, and that the justification of them should never be undertaken, except upon the most satisfactory reason for believing, that the defence set up is such as to carry with it a fair prospect of success.

* *Vide C. O.* 10*th Dec.* 1821, *last para.*

3. As the case in question is one of considerable importance, and is understood to involve the principle upon which other Villages have

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(a) "As it appears that the acts which have led to the institution of the Suit reported in the foregoing letter, were performed by Mr. McDonell, in his *Magisterial* capacity, the subject does not fall within the province of the Board of Revenue; they would therefore suggest, that application be made direct to Government, for permission to defend the Suit."—*Board of Rev. to Collr. South Arcot,* 12*th Aug.* 1850, *No.* 1642.

been resumed, the Governor in Council desires that the answer, which it is proposed to put in, may be submitted for his approval, in the first instance; and as a similar mode of proceeding, in other cases, will enable the Governor in Council satisfactorily to determine, whether Suits instituted against Public Officers should be defended at their own, or the public expense, or be compromised; the Board will be pleased to instruct the Collectors, by a Circular Order, to forward, in future, on the occasion of applying for leave to defend a Suit, a copy of the Answer which they may propose to file; and will explain to them, that, unless the Answer be such as to satisfy Government, that the act complained of can be fully justified under the Regulations or Orders of Government, the party will be left to defend the Suit, at his own expense.

4. From this course the Governor in Council anticipates the best effect. Under the present system, when sanction to defend a Suit, at the public expense, has been obtained, the preparation of the Answer, and the Defence generally, is left to the Government Vakeel, who can seldom be intimately acquainted with all the facts of the case, and is not always qualified, without assistance, to place them in the strongest point of view. Under the proposed new rule, the Answers of Public Officers must necessarily be drawn up carefully by themselves, and will have the advantage of being revised and amended by the Board and Government. Errors which might prove fatal to the defence will be avoided, and new arguments will be added to strengthen the case when required; or, where the act complained of may be such as ought not to be maintained, the defence may be abandoned, without incurring the expense of legal proceedings, and without unnecessarily withholding from the fair claimant, his just rights.

From Govt. 11*th in con.* 17*th May* 1827, *Rev. Dept. No.* 361.

3. In communicating to Collectors the new rule respecting the defence of Suits, at the public expense, (directed to be observed in the letter addressed to you on the 8th instant,*) the Board will be pleased to explain to them, that it is deemed a matter of great importance, that previously to submitting the draft of their Answers, they should ascertain whether the evidence in their possession is fully sufficient to disprove the allegations of the Plaintiff, and substantiate those of the Defendant; and should bear in mind that, although the act complained of may admit of satisfactory official explanation, it will be judged of by the Court, according to strict rules of law; and that, unless it can be *legally*, as well as *morally*, justified, the defence of it should not be attempted.

* *See above.*

25TH OCTOBER, 1827.

Vide C. O. 19*th Oct.* 1826.
,, 20*th Sep.* 1830.

2. In order that individuals, wheresoever resident, may have every facility in obtaining Stamps, the Board desire that you will select, from the Revenue and Police Establishments in your District, including the Servants employed in the Salt, Custom, Tobacco, Post Office, &c. Departments, the most fit persons, to be appointed Stamp Venders, at as many stations in each Talook, as, with reference to its extent, population, and class of inhabitants, you may consider best suited to meet the demands of the public for Stamps, and that you will submit a Statement according to the accompanying form* showing the number and official situations of the Venders who are already employed, and who may be employed under these instructions, in each Talook, its superficial area, and its population. In making the selection, you will bear in mind, that, while it is very desirable to afford every facility to the purchasers of Stamps, it is important that none but responsible persons be entrusted with the sale of them.

* *Omitted.*

3. The Board have not been informed what plan has been adopted by Collectors for the distribution of the allowances of five per cent., authorized by Government for the remuneration of the Native Servants employed in selling Stamps; but they are disposed to think that the sale would be promoted, if the actual Venders had an interest in it. You will be pleased to report whether the above mentioned allowance of five per cent. has been drawn upon the value of the Rowanahs and Licences used in your District, as well as upon the amount sales of other Stamped paper and of Cadjans, and to explain in what manner the Darogahs and Venders have hitherto been paid. You will state also whether the Servants employed in the Land and Sea Customs, receive any further remuneration, besides their fixed salaries, in consideration of the amount of Stamped Rowanahs which pass through their hands.

4. The Board wish you also to suggest, what you may consider the most eligible mode of remunerating, for the future, those to whom the sale of Stamps occasions extra trouble. The principle of paying in part by a Commission, would seem to be the best.

From the centage authorised, three per cent. on their own sales, might perhaps be a sufficient compensation for the trouble and responsibility of the Venders; and the Darogahs might, in like manner, receive 3 per cent. on their own sales at the Hoozoor, with fixed salaries for themselves and Goomashtahs, and an allowance for Saderwared, to be paid out of the remaining two per cent. on the general sales. The fitness of such an arrangement would of course depend a good deal on the proportion which the sales at the Hoozoor stations may in future bear to the total sales in each District. From the increased number of places where Stamps will be procurable, it is to be expected that the sales at the Hoozoor will fall off, although, from the same cause, an increase in the gross collections may reasonably be anticipated. In some Districts, where the sales are limited, and the whole of the 5 per cent. may have been absorbed by the payment of the Servants at the Hoozoor, some difficulty might be apprehended in dividing that allowance between them and the Venders, but, as the trouble of carrying on the sales will be diminished, the office of Darogah might be conveniently held by some one filling, at the same time, another situation, in which case, a smaller remuneration might suffice.

10th January, 1828.

Vide C. O. 13*th July* 1826, *para*. 26.
,, 18*th Feb*. 1828.

Much delay and inconvenience having hitherto been experienced, in passing the Statements received from the Collectors, of Charges incurred without Estimate, in the Revenue and Magisterial Departments, from the want of accounts showing the details of those charges, I am directed by the Board of Revenue to request, that you will consider it to be a standing rule, that all Charges incurred without Estimate, should be accompanied by Accounts Particular of the same.

18th February, 1828.

Vide C. O. 13*th July* 1826, *paras*. 25 *and* 26.
,, 10*th Jan*. 1828.
,, 25*th Feb*. 1830.

I am directed by the Board of Revenue to call upon you to give your most earnest attention to the curtailment of the Extra Charges, which,

* *C. O. 13th July* 1826.

under the Standing Rules,* you are authorized to incur, on your individual responsibility. These charges will be rigidly scrutinized, and *necessity* must be shown for every item. The circumstance of a charge being usual, will not be considered a sufficient reason for admitting it, without full explanation of the cause of its being continued. Wherever it is possible, Estimates should be submitted, of charges of this description, for the approval of the Board. With respect to new charges, strict attention is enjoined to the Standing Rules.

6th March, 1828.

Vide C. O. 27th Mar. 1820.
,, *26th July* 1847.

* *12th in con. 18th Oct.* 1827, *Rev. Dept. No.* 768.

1. I am directed by the Board of Revenue to apprise you, that the Governor in Council has been pleased to resolve,* that Head Serishtadars of 5 years standing, having previously to their appointment as such, served in the situation of Naib Serishtadar under a Collector, or of Division Serishtadar under a Sub-Collector, shall be allowed to reckon their service therein, as service entitling them to the same advantage in respect to salary, as service actually performed in the office of Serishtadar, under the limitations prescribed in the following scale.

If the service of the individual, as Naib, or Division Serishtadar, does not exceed 10 years,	$\frac{1}{4}$ of the time to be reckoned.		
From 10 to 15..................	$\frac{1}{3}$	do.	do.
From 15 to 20 and upwards......	$\frac{1}{2}$	do.	do.

2. Thus a Naib, or Division Serishtadar, of 10 years standing, will be entitled to a salary of 125 Pagodas a month, after a service as Head Serishtadar of 7½ years, instead of 10, as at present, (his total service in the subordinate and the superior situations being 17½ years;) to 150 Pagodas after 12½ years instead of 15, (total service 22½ years;) and to the highest rate of allowance after 17½ years, instead of 20, (total service 27½ years.)

3. A Naib or Division Serishtadar of 15 years standing, will be entitled to a salary of 125 Pagodas, after a service, as Head Serishtadar, of 5 years, (total service 20 years;) to 150 Pagodas

after 10 years, (total service 25 years;) and to the highest rate of allowance, after 15 years, (total service 30 years.)

4. A Naib or Division Serishtadar of 20 years standing, after 5 years further service as Head Serishtadar, (total service 25 years,) will be entitled to a salary of 150 Pagodas; and in 5 years more, (total service 30 years,) to the highest rate of allowance.

4th in con. 6th Mar. 1828. *Rev. Dept. No.* 191.

5. The Right Honorable the Governor in Council has further been pleased to resolve, "that a Head Serishtadar, promoted to that office from the situation of Tahsildar, and having actually served in it 5 years, shall be allowed to include in his calculation of service entitling him to increased pay, his previous service as a Tahsildar, for a term exceeding ten years, according to the following scale.

For service exceeding 10 years, and under 12............	$\frac{1}{4}$	of the time to be reckoned.
From 12 to 15..............	$\frac{1}{3}$	do.
Above 15...................	$\frac{1}{2}$	do.

* *Vide Note* 1 *to C. O.* 27*th Mar.* 1820.

6. You will be pleased to publish the above modifications of the rules of 1816,* for the information of all concerned.

21st April, 1828.

From Govt. 4th in con. 10*th Dec.* 1827, *Rev. Dept. No.* 891.

Vide C. O. 6*th Oct.* 1834.

5. You will be pleased to require all Collectors, to whose management Villages may temporarily revert, or in whose Districts Shrotriums may be in the possession of the Grantees, to cause the Tanks and Watercourses to be repaired, in the same manner as in Circar Villages, requiring, in the former case, repayment of the Shrotriumdar's share of the expense, previously to restoring the Village; and in the latter, security for repayment from the Shrotriumdar actually in possession, before the commencement of the repairs.

8th May, 1828.

Vide C. O. 13*th July* 1826, *paras.* 41 *and* 42.
" 3*d May* 1832.

I am directed by the Board of Revenue to request, that the periodical Accounts noted in the mar-

*Quarterly Statement of the current prices of Grain and Salt.

Quarterly Account Current of Tobacco (from Malabar and Canara only.)

gin,* which, by their Standing Orders of the 13th July 1826, are required in the Native language only, may hereafter be furnished in English also.

22d May, 1828.

Circular Order Sudder Udalut, 23d April 1828.

Vide C. O. 7th April, 1834.

1. The three following questions have been submitted to the Sudder Udalut, on the construction of Regulation V. of 1822.

2. The first question is, whether it is competent to a Zillah Court to admit fresh suits, for the same causes of action which have been decided in Appeal under Section XVI. Regulation V. of 1822, or whether such suits are barred by Section X. Regulation II. of 1802.

3. It is certainly not competent to a Zillah Court to admit such suits, as they have been already heard and determined by a competent authority; and their admission *is* barred by Section X. Regulation II. of 1802. Of course, a decision by the Collector under Section XI. Regulation V. of 1822, does not bar an original regular suit to try the proprietary right to lands or crops, that decision going only to determine the temporary right of occupancy or possession.

4. The second question is, whether the "Appeal by regular suit," allowed by Section XVI. Regulation V. of 1822, admits of further Appeal.

5. The proceeding contemplated by Section XVI. Regulation V. of 1822, is itself an Appeal, and therefore only a Special Appeal lies from it, subject to the restrictions on such Appeals. As the proceeding to be held by the Zillah Judge, under Section XVI. Regulation V. of 1822, is an Appeal, he is competent to call for the Collector's proceedings in the case; he is also competent to take any fresh evidence that he thinks proper.

6. The third question is, whether, in an Appeal under Section XVI. Regulation V. of 1822, against a decision by a Collector under Section XI. of that Regulation, the Zillah Court is competent to stay execution of that part of the Collector's decision, which regards costs and damages.

7. The Judges think that the restriction laid upon the Collector by Clause *second*, Section II. not to levy costs or damages till after the 30 days allowed for Appeal, must be held to apply to the costs and damages awardable under Section XI.: there is an obvious reason for placing that restriction immediately after the powers granted by Clause *first*,

Section II.; and the omission to make it applicable to decisions under Section XI. is no doubt an oversight; no reason can be assigned for a distinction between that and the other cases.

Board of Rev. to Govt. 20*th March* 1828, *No.* 109 (396.)

2. Upon an application being made to the Zillah Judge, with the view of instituting summary proceedings, under Regulation XXVIII. of 1802, against a person who is stated to have removed his crops, while under the attachment of the Collector, it appears that the Judge has given it as his opinion, that the Courts are precluded from taking cognizance of such cases, except when brought before them, by regular suit, in consequence of the Collectors of Land Revenue having been vested, by Regulation V. of 1822, with authority to take primary cognizance of cases which, under the provisions of the Regulation above referred to, were cognizable by summary process before the Courts of Udalut.

3. Adverting to the preamble of Regulation V. of 1822, wherein cases, in which the Officers of Government are parties, are excepted, the Board have been led to take a different view of the subject, and conceive that the Courts of Udalut still retain the powers of summary investigation and process in such cases. In conformity to this opinion, on the occasion of a reference on the same subject being made to them, by the Collector of Vizagapatam,* they stated that they considered Regulation V. of 1822 did not apply in any case where the Collector, or any of his servants, was a party; and in regard to lands under his immediate management, they instructed him to act under Regulation XXVIII. of 1802, in the same manner as if Regulation V. of 1822 had not been enacted.

* 15*th in con.* 24*th Jan.* 1828.

Sudder Udalut to Govt. 17*th April* 1828, *received from Govt.* 13*th in con.* 19*th May* 1828, *Rev. Dept. No.* 371.

1. I am directed by the Court of Sudder Udalut to acknowledge the receipt of your letter dated the 25th ultimo, and its enclosures, desiring that the correct construction of Regulation XXVIII. of 1802, and V. of 1822, and the proper course of proceeding for Collectors under them, may be stated, in respect of cases in which the Officers of Government are parties.

2. Regulation V. of 1822 is not applicable to such cases; they must still be disposed of under Regulation XXVIII. of 1802: they are expressly excluded by the preamble of Regulation V. of 1822, and ought also to have been excepted in Section II.; but the wording of the whole Regulation is remarkably incorrect, and is one of the grounds on which

the Government has already signified its pleasure that it should be rescinded. The Court concur entirely in the construction given in para. 3 of the Board's letter to Government;* except that the proceedings of the Zillah Courts referred to are not summary, as the Board appear to suppose, but regular: there is only one summary proceeding contemplated in Regulation XXVIII. of 1802, viz., that in Clause *fourth*, Section XXXIV.; all the rest are regular suits, though, under Section XLI. they are entitled to precedence of others, in being heard and determined. The proper course of proceeding for Collectors is, to prefer a regular suit in the Zillah Court, by the Government Vakeel.

* *See preceding page.*

3. With regard to the question proposed in the 4th para.† of the Board of Revenue's letter, Regulation XXVIII. of 1802, to the exclusion of Regulation V. of 1822, is not necessarily applicable to *all* cases of arrears of Revenue, in lands held under Khas management, and of Estates permanently settled, when under the superintendence of the Officers of Government; but only to the cases in which the Collector, or one of his Subordinates, is a party: cases between Under-farmers‡ of such lands, or on such Estates, and the ryots paying their revenue to them, would be cognizable by the Collector under Regulation V. of 1822, because the Collector would not be a party; his, or his Subordinates, being a party, is the only circumstance that exempts the cases from Regulation V. of 1822, and leaves them under Regulation XXVIII. of 1802.

† *Not circulated.*

‡ See the latter part of Sec. II. Reg. XXVIII. of 1802.

14th July, 1828.

Vide Abkarry Rules C. O. 26th June 1820, *clause* 5*th.* *C. O.* 13*th July* 1826, *para.* 19. ,, 27*th Apl.* 1835.

3. Serious failures have occurred in some Districts, in consequence of the Rents[(a)] having been obtained by adventurers devoid of property, or credit, for whom persons wholly insufficient have been admitted as Securities; the Board consider it to be indispensable to the security of the revenue under Rents of this description, that a sum at least equal to one kist, or a twelfth of the annual Rent, be deposited in the Collector's Treasury, and further, that good and sufficient collateral security, to the extent of one-fourth of the annual amount, be also furnished, before the Renters be placed in possession of

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(*a*) *Viz.: Sayer Rents, but these orders were made applicable to Abkarry Rents also by C. O.* 27*th April* 1835.

their respective Farms; or should the parties prefer it, a deposit of an additional kist may be substituted, in lieu of the collateral security above adverted to; in which case, the total sum deposited will be one-sixth, or two kists of the annual Rent. The nature and disposal of the available property of persons tendering themselves as Securities should always be scrutinized, and it should be notified to the Tahsildars, or others certifying the sufficiency of such persons, that they will be held personally responsible for the accuracy of their reports. Collectors are also required, in all cases, to satisfy themselves as to the sufficiency of the persons they may admit as Securities for Renters.

Vide C. O. 18*th Aug.* 1834.

4. If a deposit be thus made, and tangible collateral security, to the extent stated, be available, it is considered that, under ordinary circumstances, ample security will be afforded to Government against loss from the failure of Renters, provided Collectors are careful to enforce regularity in the payment of their kists. Instances will occasionally occur, when a little forbearance in assuming the management of a Farm, according to the strict letter of the Cowle, will be expedient; the emergency may demand that indulgence be instantly conceded, and the exigence may be of such a nature as to be capable of being averted, before instructions could be received from the Board. In such cases it will rest with Collectors, in the exercise of their discretion, to allow such short delay for the payment of the kists as may be requisite, but they will bear in mind that in so doing, they act on their own responsibility. Should the term to which it may be proposed to extend the period of payment stipulated by the Kistbundy, be so distant as to admit of a reply to a reference on the subject being received, the circumstances of the case ought invariably to be reported for the information and orders of the Board.

25TH AUGUST, 1828.

The Board of Revenue having reason to believe, that the Collectors' Head Serishtadars* are not, in all Districts, always charged with the control of the Treasury,† and the Accounts of that

* *Vide C. O.* 22*d Feb.* 1836.

† *Vide C. O.* 27*th Nov.* 1826.
,, 22*d June* 1829.

Department; it is hereby ordered, that the Head Serishtadar shall have the same access to, and general control over, the Treasury Accounts, as over the accounts of every other Department; and that he shall be held responsible for their correctness, and for the regularity of the Department.

28TH AUGUST, 1828.

Vide C. O. 13*th July* 1826, *para.* 10.
,, 17*th Aug.* 1829.

1. Much inconvenience having been experienced, from Collectors, and Sub-Collectors, having introduced into the annual Reports upon the Settlement of the Land Revenue, discussions relating to other matters; the Board have lately been under the necessity of returning some Reports for correction. It is extremely desirable that all remarks, and suggestions, regarding Extra Sources of Collection, or the principles of former Surveys, and Assessments, and their supposed omissions and defects, should be made the subject of separate communications. The consideration of such remarks must necessarily be suspended, by the Board, until the general subject comes regularly before them, and it has sometimes happened that information, valuable in itself, has thus been lost sight of.

2. The Board request therefore, that you will confine your Jummabundy Report to the transactions of the Settlement, and matters immediately relating thereto, and that you will issue similar instructions to the Sub-Collector.(*a*)

(*a*) *Note* 1.—" A Collector's Report ought to embrace, in a clear and concise form, all information connected with the Revenues of his District, and the causes by which they are affected; and when this is not the case, and the Statements and Accounts which accompany it are incorrect, or defective, the Board of Revenue, before forwarding their Report to Government, ought to call upon the Collector to rectify the errors, and supply the deficiencies."—*Ext. Min. Con.* 4*th in con.* 16*th June* 1845, *Rev. Dept. No.* 666, *para.* 12.

Note 2.—" There are several points, however, on which the Board require further information from the Collector; and it would have been more satisfactory to His Lordship in Council, had this information been obtained, before their Proceedings were submitted to Government, to have allowed the subjects discussed being at once disposed of, instead of being further delayed."—*Ext. Min. Con.* 21*th in con.* 26*th Mar.* 1846, *Rev. Dept. No.* 338, *para.* 1.

1st September, 1828.

Vide C. O. 7th Feb. 1825.

1. Doubts having been entertained, whether, under the rules contained in the Printed Extract of a letter to the Chief Secretary to Government, dated the 28th October 1824, circulated for the information and guidance of Principal and Sub-Collectors, under date the 7th February 1825, it is competent to a Sub-Collector to dismiss the Tahsildar of a Talook committed to his charge, without previously referring the case to his superior; I am directed by the Board of Revenue to explain, that it was not their intention that the authority of the Sub-Collector should be complete, in the appointment and discharge of such District Servants as Tahsildars, who were meant to be comprehended among the "Principal Native Servants" referred to in para. 6 of the Rules, whose dismissal and punishment, and of course appointment, was therein made subject to the confirmation of the Principal Collector.

2. To render this point more clear, the Board have resolved, that the word "*appointment*," shall be inserted in the 6th para. of the printed Rules, before the words "*dismission and punishment*," and that in para. 7, the District Servants there intended, shall be defined by adding the epithet "*inferior*." You will accordingly be pleased to make these insertions in the copies furnished to you, noting in the margin the authority for the amendments.

3. It appears to the Board that by leaving the appointment to the situation of Serishtadar of a Sub-Collector's Cutcherry, and Tahsildar of a Talook, subject to the confirmation of the Principal Collector; sufficient security has been provided that these highly important offices shall not be filled by incompetent, or improper, persons; and they think it due to the Subordinate Collectors, that the nomination to them, when a vacancy occurs, should rest with them.

27th October, 1828.

Vide C. O. 13th July, 1826, *para.* 16.
,, 23*d Jan.* 1840.

1. That part of the Standing Orders, under date the 13th July 1826, which refers to the Annual Report on the management of the Extra Sources of Revenue, appearing in

some instances to have been overlooked, and the manner in which it was intended that the columns in the Printed Statement,* to be transmitted with that Report, should be filled up, having been generally misunderstood; I am directed by the Board of Revenue to explain, that in reporting on the Extra Revenue, you are to submit explanatory Statements, exhibiting information in detail respecting each distinct branch; and to desire that the entries in the Printed Statement may show only the total Collections made *within* the last three Fuslies respectively.

* *A copy of the form of this Printed Statement is given after the Statement B annexed to this Circular.*

2. In order that the result of the year under report may be shown more clearly at one view—two forms (A and B) are herewith transmitted, according to which you will be pleased to prepare General Abstract Statements, to accompany your annual Report. In the column of *Remarks* in Statement A, the collection of any balances on account of the last expired Fusly, which may have been made subsequently to its close, should be shown, but they are not to be entered in the column exhibiting the Collections of the Fusly.

3. The entries in the Printed Statement should be carefully compared with the corresponding entries in the Abstract "Demand Collection and Balance" Statement, up to the 12th July of each year to which the Statement has reference, and, should any difference exist between them, the cause should be explained.

Vide C. O. 13*th July* 1826, *para.* 14.
,, 20*th Aug.* 1829.

4. All the Statements, with the exception of that in the printed form, are to be in the Native as well as in the English language.

A.

Statement showing the Demand, Collection, and Balance, under each head of Extra Revenue, in the District of
for Fuslies 1236 *and* 1237.

	Fusly 1236.					Fusly 1237.					Comparison of the Settlement of Fusly 1237 with that of Fusly 1236.		Comparison of the total Collections of Fusly 1237 with those of Fusly 1236.		
	Settlement of Fusly 1236.	Collections to 11th July 1827.	Extra Collections.	Total Collections on account of Fusly 1236.	Balance of Fusly 1236, on the 12th July 1827.	Settlement of Fusly 1237.	Collections to 11th July 1828.	Extra Collections.	Total Collections on account of Fusly 1237.	Balance of Fusly 1237 on the 12th July 1828.	Increase.	Decrease.	Increase.	Decrease.	REMARKS.
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	
Salt, - -															
Sayer, - -															
Sea Customs, -															
Abkarry, -															
Sundry small Farms and Licenses, -															
Stamps, - -															
Moturpha, -															

B.

Statement showing the Demand, Collection, and Balance, of Arrears of Extra Revenue due on account of former Fuslies, for Fusly 1237.

	Total demand on account of old arrears at the close of Fusly 1236.	Arrears due on account of Fusly 1235.	Collections on account of Fusly 1235.	Balance.	Arrears due on account of Fusly 1236.	Collections on account of Fusly 1236.	Balance.	Total Collections of old arrears in Fusly 1237.	Total Balance of columns 4 and 7.	Remarks.
	1	2	3	4	5	6	7	8	9	10
	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	
Salt, - -										
Sayer, -										
Sea Customs, -										
Abkarry, -										
Sundry small Farms and Licenses, -										
Stamps, -										
Moturpha, -										

N. B.—Additional columns to be entered before column 2, should they be required, to show the Demand, Collection, and Balance, on account of any Fusly preceding Fusly 1235: in this case the numbers of the columns to be altered.

Statement showing the Gross Collections, Charges, and Net Revenue, of all Branches of Revenue, Land Revenue excepted, for Fuslies

	For the last three Fuslies.			Comparison of the two last Fuslies.		Remarks.
	Fusly	Fusly	Fusly	In-crease	De-crease	
	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	
SALT.						
Gross Collections,........................						
Charges for purchase or manufacture,..........						
Do. superintendence and sale, &c............						
Total Charges...						
Net Revenue,................................						
Per centage of the Charges,.....................						
TOBACCO MONOPOLY.						
Gross Collections,................................						
Charges for purchase,..............................						
Do. superintendence and sale, &c............						
Total Charges...						
Net Revenue,................................						
Per centage of the Charges,.....................						
LAND CUSTOMS.						
Gross Collections,................................						
Charges of Collection,............................						
Charges of Commission,...........................						
Charges of Drawback,.............................						
Total Charges..						
Net Revenue,................................						
Per centage of the Charges,.....................						
SEA CUSTOMS.						
Gross Collections,................................						
Charges of Collection,............................						
Charges of Commission,...........................						
Charges of Drawback,.............................						
Total Charges...						
Net Revenue,................................						
Per centage of the Charges,.....................						
ABKARRY.						
Gross Collections,................................						
Charges,..						
Net Revenue,................................						
Per centage of the Charges,.....................						
SUNDRY SMALL FARMS AND LICENSES.						
Gross Collections,................................						
Charges,..						
Net Revenue,................................						
Per centage of the Charges,.....................						
(Here enter all other items of Extra Revenue peculiar to the District.)						
VEESABUDDY AND MOTURPHA.						
Gross Collections,................................						
Charges,..						
Net Revenue,................................						
Per centage of the Charges,.....................						
GRAND TOTAL.						
Gross Collections,................................						
Charges,..						
Net Revenue,................................						
Per centage of the Charges,.....................						
GRAND TOTAL.						
Gross Collections after deductions for manufacture or purchase of Salt and Tobacco,...						
Charges after deductions for do............						
Per centage of the Charges on the Gross Collections after deductions,................						

3D NOVEMBER, 1828.

Vide C. O. 23d June 1825.

1. I am directed by the Board of Revenue to call your attention to the Circular letter from this office under date the 26th February 1821, directing the Statements of "Demand Collection and Balance" for every month, to be transmitted with punctuality, so as to reach the Board on the 20th of the succeeding month, and to request that you will endeavour to conform to it.

2. In consequence of the delay in transmitting these Statements from some of the Collectors' offices, the Board have not yet been able to lay before Government a General Statement of the Collections to the end of July, which ought to have been submitted early in September.

12TH JANUARY, 1829.

Vide C. O. 27th May 1847.

23*d Dec. in con.* 12*th Jan.* 1829, *Rev. Dept. No.* 900.

I am directed by the Board of Revenue to inform you, that the Right Honorable the Governor in Council has been pleased to direct, that Stamped paper be supplied gratis, for the Security Deeds taken from Public Servants, charged with the custody or payment of public money.

27TH APRIL, 1829.

Vide C. O. 17*th May* 1827.
,, 27*th Dec.* 1830.

Resolved, that the Collectors be required to report immediately when Suits are instituted against them, or their Subordinate Officers, in the Civil Courts; and to submit copies of the Plaints at the same time; and if the actions are deemed defensible, to submit drafts of the Answers proposed to be filed, as soon as possible afterwards.

22D JUNE, 1829.

* *Vide C. O.* 13*th July* 1826, *para.* 48.
,, 27*th Nov.* 1826.
,, 23*d Aug.* 1830.

1. With reference to the Standing Order,* requiring a note to be inserted in the monthly Statement of "Demand Collection and Balance," of the balance of cash in the Treasury last reported to the Accountant General, and the ba-

lance of the Account Current last rendered to that officer; I am directed by the Board of Revenue to request, that the entry may be made as follows:

	RS.	A.	P.
" Balance of Account Current transmitted to the Accountant General under date the ——	0	0	0
" Balance of Cash in the Treasury, as per report transmitted to the Accountant General, on the same date,.............	0	0	0

Vide C. O. 23d Aug. 1830.

2. When the examination of the Treasury is reported, it should be stated by whom, and on what date the examination was made, and the amount found on examination should be specified.

3. The Board having observed an omission on the part of some of the Collectors, to mention, in their Statements of "Demand Collection and Balance" for every month, whether they have examined their Treasuries in the course of that month; I am directed to request that you will invariably report, in every monthly Statement of "Demand Collection and Balance," whether the Treasury has been examined, or not; and when no examination, either by yourself, or by one of your Assistants,* has been made in the course of a month, that you will state the causes which prevented it.

* *Vide Note to C. O.* 23*d Aug.* 1830.

16th July, 1829.

Board's Proceedings 13*th July* 1829, *No.* 1188.

Vide C. O. 3*d Aug.* 1829.

Read again letter from Government under date the 16th ultimo,† enclosing copy of a letter from the Register of the Sudder Udalut,‡ relative to the disposal of the Surplus Funds of Estates under the attachment of Collectors by their orders.

† *In con.* 18*th June* 1829, *Rev. Dept. No.* 419, *not circulated.*

‡ 18*th May* 1829, *not circulated.*

1. Ordered accordingly, that it be established as a general rule, that Collectors, having charge of Estates under orders emanating from the Sudder Udalut, shall, at the close of each Fusly, invest the Surplus Funds of such Estates, as far as possible, in Company's Securities, in the name of the Register of the Provincial Court of their Division for the time being; and shall transmit such Securities to that Officer, to be lodged in the Treasury of the Provincial Court; and at the same time shall

* *Through the Board of Revenue, vide C. O. 3d Aug.* 1829, *para.* 2.

furnish to the Sudder Udalut,* a Statement showing the Surplus Funds, the amount thereof so invested, the further amount ready to be so invested, and the balance, if any.

2. Ordered, that the Collectors who have charge of Estates, under orders from the several Courts, do report to the Board specially upon the management thereof, at the close of every Fusly, and do submit a copy of the Statement furnished to the Sudder Udalut,† of the Surplus Funds of the Estates held under the orders of that Court, and of the disposal thereof.

† *See marginal note above.*

20TH JULY, 1829.

Vide Note to C. O. 2*d May* 1825.
,, *C. O.* 7*th Sep.* 1829.

The Circular Order under date the 1st July 1819, *(a)* requiring that a Statement of all Arrears of Revenue, of fifteen years standing, shall be submitted to the Board of Revenue, at the close of each Fusly, with a view to their being written off from the public Accounts; I am directed to call your attention to it, and to request that it may be strictly observed.

(a) " I am directed by the President and Members of the Board of Revenue to desire, that you will submit, for the purpose of being forwarded to the Honorable the Court of Directors, a Statement, in the accompanying form, of all arrears of Revenue for the last fifteen years, and that you will continue the same at the close of each Fusly, with the addition of each succeeding year."—*C. O.* 1*st July* 1819.

ACCOUNT OF ARREARS OF BALANCES OF LAND REVENUE.

Fusly 1224. *Statement of Demand, Receipts, and Balances, of Land Revenue.*

	Demand at the beginning of Fusly 1224.	Receipts in Fusly 1224.	Balance at the end of Fusly 1224.	Remissions.	Net Balance at the end of Fusly 1224.
1	2	3	4	5	6
Revenue of Fusly 1209	To be filled up in the same manner as the two last years.				
1210					
1211					
&c.					
1222	1,98,224	29,306	1,68,918	21	1,68,897
1223	8,79,241	6,28,136	2,51,105	3,581	2,47,524
	To be continued for following years.				

27th July, 1829.

1. I am directed by the Board of Revenue to transmit, for your information and guidance, the accompanying Extract from the Proceedings of the Sudder Udalut, under date the 12th March 1829, and an Extract from a letter from Government to the Sudder Udalut, dated 19th May 1829, regarding the process by which arrears of Revenue are to be recovered, in Districts, or parts of Districts, under a Ryotwar Settlement.

2. You will observe that Arrears of public revenue, strictly so called, payable by Proprietors, or Farmers, immediately to the Collector, or other Public Officer, under Settlements permanent or temporary, are decided by the Sudder Udalut to be recoverable under Regulation XXVII. of 1802, by which the land is declared to be the security for the public revenue. To this security recourse must be had, in general, only in extreme cases, and after every other means have been tried without success.

Proceedings Sudder Udalut 12th March 1829,[a] *received from Govt.* 19*th in con.* 25*th May* 1829, *Jud. Dept. No.* 204.

Read again Special Appeal Petition presented by the Vakeel Sreenawasa Charry.

1. The foregoing is an application, on behalf of the Principal Collector of Malabar, for the admission of a Special Appeal from the decree of the Provincial Court for the Western Division, in Appeal No. 16 of 1825, reversing the judgment of the Zillah Court of Malabar in Original Suit No. 296 of 1825, whereby the proprietary right of the Defendant, Mooriatta Kootty Atan, and that of his heirs, to the family Estate, was decreed to be forfeited to Government, under the provisions of clause *second*, Section XIV. Regulation XXVII. of 1802.

2. From the decree of the Zillah Court in this case it appears, that the Sub-Collector in charge of the Revenue Cutcherry of the Northern Division of Malabar had, by direction of the Principal Collector, deputed Peons, with a writing dated the 22d March 1825, requiring the Defendant to pay the arrear of revenue due by him (Rupees 100) or to appear before him in company of the Peons, for the purpose of being conveyed to the Jail of the Zillah ; that the Peons, not having found the Defendant, affixed the writing to the wall of his house ; that the

(a) *These Proceedings were circulated by the Court of Sudder Udalut, on the 20th July* 1829.

Defendant neither paid the arrear, nor appeared before the Sub-Collector in obedience to the order; that the Principal Collector of Malabar thereupon moved the Zillah Court, by an application dated the 4th April 1825, to arrest the Defendant as a Revenue Defaulter, under the provisions of clause *first*, Section XIV. Regulation XXVII. of 1802; that the Zillah Court, on the 23d April 1825, issued a publication, requiring the Defendant to deliver himself into its custody, within four weeks, calculated from the day following the date of the publication; and that the Defendant having failed to surrender himself within the time limited, the Zillah Court adjudged his proprietary right, and that of his heirs, in the Estate, to be forfeited to Government.

3. On Appeal by the Defendant, Mooriatta Kootty Atan, the Provincial Court reversed the decision of the Zillah Judge. The main ground of the reversal was, that the action by the Principal Collector was not sustainable under the provisions of Section XIV. Regulation XXVII. of 1802, even though that Regulation applied to Districts under Ryotwar Settlement, which the Provincial Court considered extremely doubtful, with reference to the provisions of Section XXXVIII. Regulation XXVIII. of 1802. On the supposition that Regulation XXVII. of 1802 was applicable, the Provincial Court thought it incumbent on the Principal Collector to show, first, that the Defendant was an actual Proprietor of land under that Regulation; secondly, that an arrear was due which he, the Collector, could not recover, after having exhausted all his powers and means of compelling payment; and thirdly, that the Defendant was in open and avowed resistance to his authority; and upon all these points the Provincial Court considered the evidence defective, or the proof altogether wanting.

4. A general question of the highest importance is raised in this case, and the Sudder Court have given to the consideration of it a proportionate degree of care and attention.

5. The question is, whether the provisions of Regulation XXVII. of 1802, "prescribing the modes for the recovery of arrears of public revenue from actual Proprietors of land, or Farmers of land holding Farms immediately from Government," are applicable to the Province of Malabar, and other Districts which are under, what is termed, a Ryotwar Settlement. The Provincial Court think those provisions inapplicable, because, on a consideration of the whole tenor of Regulation XXVII. in connection with Regulation XXV. of 1802, there appears no analogy between the landed Proprietor, and principles of Assessment, therein referred to, and those obtaining in Malabar; and they refer to Section XXXVIII. Regulation XXVIII. of 1802, as pointing out the rules to be observed by a Collector for the recovery of arrears in Districts under a Ryotwar Settlement.

6. By Section II. Regulation XXV. of 1802, the resolution was declared of fixing a Permanent Assessment on all lands liable to pay revenue to Government, and it is very possible that the rules prescribed by Regulation XXVII. enacted on the same date, for the recovery of Arrears of public revenue, were intended to apply exclusively to Arrears due on account of lands, the Assessment upon which should be permanently fixed. But if this was the original intention, it was abandoned in 1806. By Section III. Regulation II. of that year, it was declared that Zillah Courts should be "established in the several Provinces, the land revenue of which has not been permanently settled, in the same manner as in the Districts where the revenue has been permanently settled;" by Section IV. it was provided, that "Collectors shall enter into written engagements with Zemindars, Land-holders, and Farmers, on such terms as may be deemed reasonable by the Board of Revenue," and by Section VI. the Provisions of Regulations XXVII. and XXVIII. of 1802 were expressly "extended to all Districts in which Zillah Courts may be established." The Provincial Court seem to have overlooked, or to have misunderstood, the effect of this Enactment, which clearly made arrears of public revenue due on lands not permanently assessed, recoverable under the same rules as arrears due on lands the assessment upon which is permanently fixed; and the only question to be determined, previously to the application of those rules, is, whether a Defaulter comes within the description of "a Proprietor of land" contained in Clause *first*, Section II. Regulation XXVII. of 1802, without any reference to the principles on which his land is assessed. All that is required to subject him to those rules is, that he should be a Zemindar, independent Talookdar, or the actual Proprietor of the land on account of which the arrear is due; and that the revenue assessed upon the Estate should be payable by him immediately to Government, or that he should be a Farmer of land holding the Farm immediately from Government. On the face of the pleadings in this case, it is perfectly clear that the Defaulter was an actual Proprietor of land, paying the revenue assessed on it immediately to Government, and that, therefore, the arrears due by him were recoverable under the rules prescribed in Regulation XXVII. of 1802.

7. In respect to Section XXXVIII. Regulation XXVIII. of 1802, to which the Provincial Court refer, as pointing out the rules to be observed by Collectors for recovering arrears in Districts under what is termed a Ryotwar Settlement, it is obvious to remark, that the construction of the concluding part of it, which is the only part relevant to the present question, depends exclusively on what is meant by a Collector making a Khas Collection on the part of Government; and it appears to the Court that the meaning is defined by the words "where

no Settlement may have been made with any Proprietor or Farmer." Here, as in Regulation XXVII. it is very possible that the "Settlement" originally intended, was the Permanent Settlement to be formed under the provisions of Regulation XXV. of 1802; and "a Khas collection on the part of Government," might perhaps mean a collection of revenue from lands *not permanently* assessed, in contradistinction to the collection from lands, the assessment upon which might be settled in perpetuity. But unless the "Settlement" here mentioned is now construed without reference to the principles on which it is formed, it is plain Regulation II. of 1806 would be totally inoperative and nugatory, so far as it respects the application of Regulation XXVII. of 1802 to Unsettled Districts, that is, Districts the land revenue of which has not been permanently settled, because Zillah Courts had been already established in all the Settled Districts, and the measure of extending the Permanent Settlement to other Districts, as is well known, had been abandoned; so that if the "Settlement" mentioned in Section XXXVIII. Regulation XXVIII. of 1802, is construed to mean exclusively "the Permanent Settlement," there are no Districts to which the provisions of Regulation XXVII. of 1802 could possibly apply, except those to which they were before applicable. But it appears to the Court quite clear that, in extending the provisions of Regulation XXVII. of 1802 to Unsettled Districts, it was the object of the Legislature to establish one uniform process for enforcing the payment of arrears due by Proprietors of land; whether the public revenue payable thereon should be permanently settled, or whether it should be subject to annual, or other temporary adjustments.

8. Under this construction, which appears to the Court to be the only reasonable and consistent construction that can be given to these Enactments, the process to be observed by a Collector for enforcing the payment of arrears, is determinable, not by the nature and principles of the assessment on the land, but with reference to the persons by whom the arrears are due. If the Defaulter be a Zemindar, independent Talookdar, or actual Proprietor of the land on account of which the arrear is due, and the revenue is payable by him to the Collector, or to his Subordinate Officers immediately on account of Government; or if he be a Farmer, holding his Farm immediately from Government; then the arrear is recoverable under the rules prescribed in Regulation XXVII. of 1802. But when lands are held in attachment by the Collector, or other Public Officer, on behalf of a Proprietor, or Farmer; or when lands are under the immediate management of the Collector, or other Public Officer, without any Settlement with a Proprietor, or Farmer; then the Defaulters, standing in the same relation to the Collector as they would stand to the actual Proprietor, or Farmer, supposing

the land in the immediate possession and management of a Proprietor, or Farmer, under engagements with the Collector, the arrears due by them are recoverable in the mode prescribed in Regulation XXVIII. of 1802. In other words, the arrears recoverable under Regulation XXVII. of 1802, are arrears of public revenue, strictly so called, payable by Proprietors or Farmers immediately to the Collector, or other Public Officer of Government, under Settlements, permanent or temporary; and the arrears recoverable under Regulation XXVIII. are, 1st, arrears of rent, or the private revenue of Proprietors or Farmers, payable immediately to them, or for their behoof to the Collector, or other Public Officer, or to a Manager; or, 2dly, arrears of public revenue payable to the Collector, or other Public Officer, but not under a Settlement with a Proprietor, or Farmer.

9. The general question involved in this case being thus disposed of, and it being shown that the arrear due by the Defendant was recoverable under the provisions of Regulation XXVII. of 1802, the next point for consideration is, whether, under those provisions, the Defaulter had incurred the forfeiture of his Estate. And the Court are decidedly of opinion that he had not, because the proceedings of the Collector were, *ab-initio*, unwarranted, and at variance with the express provisions of the Regulation.

10. By Section VII. it is expressly declared, that Proprietors of land shall not be liable to actual imprisonment for arrears of revenue, unless, 1st, where his entire Estate and personal property may be sold, and the proceeds of the sale may not be sufficient to make good the sum due; and 2dly, where his entire lands and personal property may be put up to sale, and no person may offer to purchase them; and by Section XXXIV. it is provided that Collectors shall not take into custody, nor require the personal attendance of any Proprietor of land, with whom a Settlement shall have been concluded, except in the cases specified in the Regulation in which they are authorized to issue process against the persons of such Proprietors. But in this case, the first process issued by the Collector, was in effect a process of arrest: it was an order requiring him to pay the amount due, or to appear before the Collector, in company with the Peons, for the purpose of being conveyed to the Jail of the Zillah; whereas, under the express provisions of the Regulation, before such a process could be legally issued, it was necessary, 1st, to demand payment of the arrear in the manner prescribed by Section IV.; 2dly, to attach the property of the Defaulter, under Section V., to such extent as might be sufficient to make good the arrear, and if the attachment extended to his lands, to proceed in the manner prescribed by Section X.; and 3rdly, to put up the attached lands to sale with reference to the express provisions of Section VII.,

which, under the provisions contained in clause *fifth*, Section XIII., could not be done, till after the expiration of the Fusly year. It is clear then that the process against the Defaulter was illegal, and he was not bound to obey it by delivering himself into the custody of the Peons; its illegality vitiates the whole of the subsequent proceedings, and the Collector's application to the Zillah Court for the arrest of the Defaulter, under clause *first*, and the decree of forfeiture passed by the Zillah Judge under clause *second*, Section XIV., were both unwarranted.

11. It is plain, therefore, that the judgment of the Provincial Court in this case, although the grounds of it are not strictly correct, is still substantially consistent with the Regulation; and that a Special Appeal therefrom is not admissible under the provisions of clause *first*, Section IV. Regulation XV. of 1816. It would have been different, if the judgment had rested exclusively on the inapplicability of Regulation XXVII. of 1802, to the Province of Malabar, because then a point of general interest and importance, not before decided by the Sudder Court, would have been directly involved in it; and the admission of a Special Appeal would have been necessary for the final determination of it.

Read again Special Appeal Petition presented by the Vakeel Sreeneewasa Charry.

12. This also is an application on behalf of the Principal Collector of Malabar, for the admission of a Special Appeal from the decree of the Provincial Court for the Western Division, in Appeal No. 17 of 1825, reversing the judgment of the Zillah Court of Malabar, in Original Suit No. 292 of 1825, whereby the proprietary right of the Defendant, Raudoopoorail Koonjee Ahmud, and that of his heirs, to the family Estate, was decreed to be forfeited to Government, under the provisions of clause *second*, Section XIV. Regulation XXVII. of 1802.

13. The circumstances of this case are precisely the same as that of Special Appeal No. 10 of 1827, which has just been discussed at length; and the Judges, on the same grounds as are before stated, resolve to reject, in this case likewise, the Special Appeal prayed for.

From Govt. to Sudder Udalut, 19*th May* 1829, *recd. from Govt.* 19*th in con.* 25*th May* 1829, *Jud. Dept. No.* 204.

2. The Right Honorable the Governor in Council considers the view taken by you, of the important general question which arose out of the cases discussed in these paragraphs,* to be clear, correct, and satisfactory; and sees no reason to doubt the justness of

* Sudder Udalut's Proceedings paras. 1 to 13.

your opinions on the merits of those particular cases. You are requested to communicate your opinion on the general question to the Lower Courts, for their information and guidance, if you have not already done so; and a copy of these paras. will be furnished from this office, to the Board of Revenue, for the information of the Revenue Officers in the Provinces.

3D AUGUST, 1829.

Board's Proceedings 30*th July* 1829, *No.* 1328.

Vide C. O. 16*th July* 1829.
,, 6*th Jan.* 1831.

* 28*th in con.* 30*th July* 1829, *Rev. Dept. No.* 516.

† *Vide C. O.* 16*th July* 1829.

1. In pursuance of the instructions of Government,* the Board of Revenue, with reference to their Proceedings under date the 13th Instant,† direct that the Surplus Funds of all Estates under the management of Collectors, by order of the Provincial, Zillah, and Auxiliary Courts, as well as of the Sudder Udalut, remaining in hand at the close of every Fusly, shall be immediately invested, as far as possible, in Government Securities, in the name of the Register of the Provincial Court, or of the Judge, Assistant Judge, or Register, as the case may be, of the Zillah or Auxiliary Court, by whose order the Estate is held under the management of the Collector, and shall be transmitted to him, to be lodged in the Treasury of his Court.

2. The Board further direct that the Statement ordered under date the 13th Instant to be furnished direct to the Sudder Udalut, be furnished through this Office, in order that it may be compared with the detailed accounts, and certified to be correct.

‡ *Vide C. O.* 6*th Jan.* 1831, *para.* 2.

3. The Collectors will furnish‡ similar Statements of the Surplus Funds of the Estates under their management, by order of the Provincial, Zillah, and Auxiliary Courts; showing distinctly the amount actually invested, the amount ready to be invested, and the balance, if any.

17TH AUGUST, 1829.

Board's Proceedings 13*th August*, 1829, *No.* 1426.

§ *C. O.* 13*th July* 1826, *para.* 10.

In the Board's Standing Orders§ it is directed, that the annual Jummabundy Report shall be confined exclusively to the revenue from the land, and

the Board have repeated* this order on several occasions, and have also desired that the Accounts which accompany the Jummabundy Report, shall likewise be confined to the land revenue. This arrangement however has been found inconvenient, as it renders it more difficult to obtain, at once, a general view of the revenues of a District. It is resolved, therefore, to instruct the Collectors to submit, in future, with their Jummabundy Reports, a "General Abstract Comparative Statement of the whole Revenue from the Land, *and* from Extra Sources," in the accompanying form, for the year to which the Report relates, and the year preceding; and to insert, in the body of their Report, a brief Statement of the general result, leaving the details of Extra Revenue to be set forth and explained in the special Report† thereon, required to be furnished annually.

* *Vide C. O. 28th Aug.* 1828. *See also C. O. 30th July* 1840.

† *Vide C. O.* 13*th July* 1826, *para.* 16.

General Abstract Comparative Statement of the whole Revenue from the Land, and from Extra Sources, in the District of for Fusly

Talooks.	FUSLY.																								Total including Land and Extra Revenue, or columns 10 and 25.
	Land Revenue.									Extra branches of Revenue.															
	Permanently Settled.	Village rents of more than one year.	Under annual Settlement.			Total.	Shrotrium, Jodigy, &c.	Total columns 7 and 8.	Total Land Revenue.	Sayer.			Abkarry.			Sundry small farms & Licenses.			Salt.	Sea Customs.	Moturpha.	Tobacco Monopoly.	Stamps.	Total Extra branches of Revenue.	
			Ryotwar.	Village Rents.	Amauny, (or division of the Produce.)					Rented.	Amauny.	Total.	Rented.	Amauny.	Total.	Rented.	Amauny.	Total.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
	R A P	R A P	R A P	R A P	R A P	R A P	R A P	R A P	R A P	R A P	R A P	R A P	R A P	R A P	R A P	R A P	R A P	R A P	R A P	R A P	R A P	R A P	R A P	R A P	R A P

20TH AUGUST, 1829.

* *Vide C.O.* 13*th July* 1826, *para.* 14.
,, 27*th Oct.* 1828, *para.* 4.
,, 21*st Oct.* 1839.

† *Vide C. O.* 13*th June* 1831.

I am directed to take this opportunity to transmit to you the accompanying form (in Mahratta*) of a Statement intended to show the extent of Bunjer land on which the crops have perished for want of water, and the Remission† allowed thereon, and to request that, when Remissions are made on this account, a Statement, according to this form, both in English and Mahratta, may be furnished with the Jummabundy Report. If such Remissions have been made in the last Fusly, you will furnish a Statement thereof according to this form, but you will not delay your Report in order that the Statement may accompany it.

20TH AUGUST, 1829.

General Rules to be observed in the issue of Grants of Waste Land, for the support of Choultries built for the accommodation of Travellers, in the Provinces under the Madras Presidency; sanctioned by the Right Honorable the Governor in Council on the 11*th August* 1829. *(a)*

Vide C. O. 19*th Jan.* 1832.

**Altered to the special sanction of the Board of Revenue, vide C. O. quoted above.*

1. No Choultry built by any individual shall be henceforward entitled to a Grant of waste land, unless the concurrence of the Collector,* as to the utility of the building, shall have been obtained previously to its erection.

2. In no case shall the extent of waste land granted for the support of a Choultry of the above nature, be greater than is subject to an assessment of sixty Rupees per annum.

3. No two Choultries, on the same line of road, shall be considered entitled to Grants of waste land, unless a distance of at least 10 miles intervenes between them, except under such particular circumstances as may induce a Collector to consider himself authorized to recommend a deviation from this general rule.

(*a*) *These Rules are also published in the Gazette for* 1832, *page* 125.

4. It will be the duty of every Collector to ascertain, from time to time, that the Choultries for which Grants of land are given, are kept in good repair, and the proper Establishments maintained for the benefit of Travellers.

5. Every Grant of land made for objects of this nature will be null, so soon as the object for which the Choultry was built is abandoned.

6. A yearly Return will be furnished by all Collectors, of such Choultries as may have already obtained, or may henceforward obtain, Grants of land for their support, in the following form.

Name of District.	Name of Village where Choultry is situated.	By whom built.	Quantity of land granted for its support.	Value of land granted for its support.	Date of authority for Grant.	Remarks.
1	2	3	4	5	6	7

In the column of remarks the Collector will explain the present state of the Choultry, and whether it is efficiently applied to the purposes for which it originally obtained a Grant of land. (a)

(a) *Note* 1.—" It is obviously objectionable to have Grants of land for the support of Choultries, selected from different Villages; and it is therefore to be observed as a rule hereafter, that, in every case where an endowment may be sanctioned, the land be selected in the Village in which the building may be situated, and, as far as it may be practicable, from the unoccupied, or waste, tracts in its vicinity."—*From Govt.* 25*th Feb. in con.* 6*th Mar.* 1837, *Rev. Dept. No.* 528, *para.* 3.

Note 2.—" I am directed to request you will submit, for the consideration and orders of Government, the correspondence with the Principal Collector of Tanjore, noted in the margin,* forwarding an application from one Coonjale Lubbay Mercayen, a ship merchant of Nagore, for permission to hold certain lands in the Nunnillum Talook, where he proposes to build a Choultry, at a fixed rent. The proceeds of this land the merchant intends as an endowment for the building to be erected for the accommodation of Travellers, on the high road leading from Myaveram to Madras.

* *From Collr.* 23*d Feb. in con.* 5*th Mar.* 1838,
To do. 14*th May* "
From do. 24*th May in con.* 7*th June* 1838.

2. The extent of land for which application is made is Vaylies 5—14—3$\frac{3}{4}$, but of this extent only Vaylies 0—14—19$\frac{1}{4}$ is now cultivated with Wet produce, pay-

7th September, 1829.

Vide C. O. 20*th July* 1829.
,, 30*th Mar.* 1835.

With reference to the Circular from this office under date the 20th July last, I am directed to explain, that the Statement required by the Board of Revenue, is a Statement of all

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ing a teerwah of Chuckrums 11—6—8, the rest of the land being immemorial waste, and not included in the Jumma of the Village. A portion of the land applied for, Vaylies 0—17—74½, will be occupied for building &c., and the remainder, viz. Vaylies 4—2—10, the merchant proposes to convert and cultivate as Nunjah, at his own expense, at a money Beriz of Chuckrums 36—5—44. This, added to the Assessment on the Nunjah already cultivated, will give an aggregate money Beriz of Chuckrums 48—2—20, which it is proposed to fix as the Government demand, so long as the Choultry continues to be kept in repair, and appropriated to public uses.

3. Mr. Kindersley, it will be seen, considers that the Choultry will be a great public convenience, and as the arrangement will be, at the same time, beneficial to Government, the Board have no hesitation in recommending that authority may be granted for the appropriation of the lands applied for by the Mercayen, on the terms proposed."—*Board of Rev. to Govt.* 28*th June* 1838, *No.* 283 (1220).

Note 3.—"The Honorable the Court of Directors having prohibited any Settlement of the land revenue in perpetuity, the Right Honorable the Governor in Council considers himself precluded from complying with the recommendation of the Board of Revenue, submitted in the foregoing letter*."—*From Govt.* 17*th in con.* 26*th July* 1838, *Rev. Dept. No.* 994.

* *Note* 2 *above.*

Note 4.—"As it would be satisfactory to know the amount of outlay on buildings of the description above referred to, the Most Noble the Governor in Council desires, that this information may be supplied in the present instance, as well as in all future applications for similar Grants; and he further requests that the Board will ascertain and report, whether, with reference to para. 3 of the Rules sanctioned under date the 11th August 1829, there is not already a Chuttrum for the accommodation of Native Travellers, within ten miles on the same line of road."—*From Govt.* 30*th Mar. in con.* 4*th Apl.* 1844, *Rev. Dept. No.* 300.

Note 5.—"The Most Noble the Governor in Council resolves, in the present instance, to convey the recommendation of the Board of Revenue, for the grant of waste land, of the value of 60 Rupees, for the support of the Choultry at Ponnacoody, for the favorable consideration of the Government of India; but it will be pointed out to the Board, that the grant of 60 Rupees, authorized by the Rules, was intended to be the maximum, and that the outlay and importance of such buildings to Travellers should always regulate the amount of grant within that sum, and that they should guard against the indulgence contemplated by Government becoming an abuse."—*From Govt.* 5*th in con.* 14*th June* 1847, *Rev. Dept. No.* 667.

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Arrears of more than 15 years, out-standing at the close of last Fusly, such as was called for in the 1st para. of the letter from this office under date the 30th September 1819.(a) A similar Statement is required to be furnished annually.

29TH OCTOBER, 1829.

(To Northern Circars.)

Vide C. O. 27th Jan. 1823.

I am directed by the Board of Revenue to request, that you will transmit annually to this office, within 3 months from the commencement of every Fusly, a Kistbundy Statement of the Permanent Assessment of each Zemindary, or Estate, in your District; and that you will explain, in the column of remarks, any changes that may have taken place in the possession of the Zemindaries, or Estates, since the preceding Fusly; and with respect to each Zemindary, or Estate, whether it is under the management of the Proprietor, or of the Collector; and in the latter case, whether on behalf of a disqualified Proprietor, or under attachment for arrears, or under precept from a Court of Udalut, or for other cause.

10TH DECEMBER, 1829.

The Court of Directors having had under consideration, certain cases in which lands, subject to Assessment, were alienated by Collectors, without authority, they have directed* that, "should any similar misappropriation of the permanent resources of Government again occur, the alienation be immediately resumed, and that the Officer by whom it may have been made, shall be requir-

* *Genl. Letter* 30*th July* 1828, *para.* 109.

(a) "In modification of the Circular Orders transmitted to you under date the 1st July last,† I am directed by the President and Members of the Board of Revenue to desire that, instead of writing off at once to profit and loss, under the orders recently conveyed to you, all balances of more than (15) fifteen years standing, you will, in the first instance, submit a Statement of all such balances, showing those which you consider to be desperate, and those which may be deemed recoverable. Authority will then be granted to write off such as are contemplated in the orders of the Honorable Court, namely, those 'of which there is not the least expectation of realizing any part.'"—*C. O.* 30*th Sep.* 1819.

† *Vide Note to C. O.* 20*th July* 1829.

ed to refund any loss of revenue which may in consequence have occurred." This order I am desired by the Board of Revenue, under instructions from Government,* to communicate to you, for your information and guidance, with reference to Sec. XLIV. Reg. II. of 1803.(a)

* *22d May in con. 1st June* 1829, *Rev. Dep. No.* 357.

(*a*) *Note* 1.—"2. The first five entries in the list are of lands granted on Cowle, for religious purposes, at a rate below the Survey Settlement; in four instances by Zemindars, in the fifth by the Renters of a Village. You state that the lands in question were waste at the time they were thus appropriated, and that the grants were in consequence confirmed by the Collectors, agreeably to the intention of Section XV. Regulation XXX. of 1802. It appears to the Board that the Regulation referred to does not legalize the alienation of waste land, by a Zemindar, in perpetuity, at a rate below the proper Assessment; but as the difference between the rent now paid, and that to which the land would be liable, if taxed at its full value, is very small, the Board are prepared to recommend to Government, that Nos. 1, 2, and 3, be continued upon the present terms.

3. With regard to case No. 4, it would appear that the grant was made direct by Mr. Viveash, there being no mention in his Puttah of a previous grant by a Zemindar. Moreover, both in the Statement submitted in your letter, and in the Puttah of Mr. Viveash, the quantity of land entered is Cawnies 6-9¼ of Nunjah land only, whereas it would appear from the details of the cultivation of last Fusly, contained in the Statement, that an additional quantity of 13½ Annas of Poonjah, was cultivated under the same Grant in the last Fusly. This difference requires explanation. If, upon further inquiry, you are satisfied that a Grant was given by the late Zemindar, and that the Puttah of the Collector was merely confirmatory thereof, the Board will recommend that this land also may be continued according to the present terms; but if the only document on which it is held be the Puttah of Mr. Viveash, this case, as well as No. 5, in which the grant was made by a Renter, and can therefore be of no validity now, should be classed with Nos. 7, 8 and 9, in which grants were made by former Collectors upon their own authority, without the sanction or knowledge of the Board or Government. On these cases you will report fully at the completion of the Survey, in connexion with any others of a similar nature that may come to your notice in the progress of the work, in order that the whole may be settled upon some general principle."—*Board of Rev. to Collr. Chingleput, 6th June* 1831, *No.* 1053.

Note 2.—"We also approve of rewards being granted on the occasion to which these paras. † had reference, but in conformity to our general instructions on the subject, we object to any grant of rent free land, and we direct that nothing of the kind be done in future.—*From Hon'ble Court 3d Feb.* 1841, *No.* 7, *praa.* 41, *recd. from Govt.* 21*st June in con.* 5*th July* 1841, *Jud. Dept No.* 456.

† Paras. 17-18. Rewards to certain individuals engaged in a desperate affray between a party of Police, and a gang of Robbers, in the District of Cuddapah.

8th January, 1830.

Vide C. O. 19*th June* 1826.
" 11*th Aug.* 1831.

With reference to Section VI. Regulation VII. A. D. 1828, the Board of Revenue direct that, in every case in which a judgment is passed upon any person, under the provisions of Section V. or Section VI. Regulation IX. of 1822, the Officer passing the judgment shall notify to him, personally, the period allowed for appealing; and shall endorse upon the copy of the judgment delivered to the party convicted, the date on which the appeal time will expire.

25th February, 1830.

Vide C. O. 18*th Feb.* 1828.
" 23*d Dec.* 1830.

* 19*th in con.* 25*th Jan.* 1830, *Rev. Dept. No.* 36.

1. The following rules respecting Extra Charges, which have been approved and sanctioned by Government,* are transmitted for your information and guidance; and the Board of Revenue desire that you will cause them to be entered in the book of Standing Orders.

2. Collectors are strictly prohibited from incurring Extra Charges, exceeding in amount the sum of 20 Rupees, in cases which admit of an Estimate being made, and are not of an emergent nature, without the previous sanction of Government. Collectors will be held personally responsible for disbursements made in such cases, exceeding the limit abovementioned, without the requisite sanction.

Vide C. O. 11*th Feb.* 1833.

3. Collectors are authorized, at their discretion, to incur charges for Contingencies, to the amount of 20 Rupees, without a previous application for sanction; but it is to be understood that such charges will be strictly scrutinized, when they are submitted for audit in the Annual Statement of "Extra Charges incurred without Estimate," and will not be passed unless they are shown to have been necessary. It is also to be understood that charges within the limit of 20 Rupees, are not to be incurred repeatedly on the same account, without sanction.

4. In cases of emergency, the Collector must of course make such disbursements as are immediately necessary for the public

service; but they are required to report the charges incurred in such cases, and to submit a full explanation of the circumstances without delay, for the special sanction of Government.

25th February, 1830.

Extract Minutes Consultation, 16*th Feb.* 1830, *Mily. Dept., received from Govt.* 19*th in con.* 25*th Feb.* 1830, *Rev. Dept. No.* 158.

Vide C. O. 30*th June* 1825.
,, 9*th Dec.* 1833.

Read the following letter from the Quarter Master General of the Army, dated 12th February, 1830.

"I have the honor to acquaint you, by desire of His Excellency the Commander-in-Chief, for the information of Government, that there are, at the present moment, a great number of Treasure Detachments moving rapidly to the Presidency, at the rate of 15 miles a day, without a halt; and as this rate of marching must distress the Soldier very considerably, if he is at the same time compelled to carry his Knapsack, the Commander-in-Chief recommends, that, in special cases, when such quick movement is required, the different Civil Authorities may be instructed to furnish sufficient Carriage to convey the Sepoys' Knapsacks, on the line of march; as independently of the fatigue to which they are exposed by this rate of moving, they cannot be so efficient in the care of the Treasure.

The expense, which will only occur occasionally, and cannot be considerable, the Commander-in-Chief recommends to be debited to the Civil Authority."

Resolved, in compliance with the recommendation conveyed in the foregoing letter, that the different Civil Authorities be instructed to furnish sufficient Carriage to convey the Sepoys' Knapsacks, when Detachments in charge of Treasure are required to march daily more than the ordinary distance; and that the extra expenses attending this measure be debited to the Civil Department.

1st March, 1830.

Vide C. O. 1*st May* 1826.
,, 28*th Jan.* 1833.
,, 5*th Sep.* 1850.
In con. 20*th Apl.* 1826, *Rev. Dept. No.* 226.

Doubts having arisen as to the amount of Batta intended by the orders of Government dated 14th April 1826, communicated to you in a letter from this Office on the 1st May following,

to be allowed to a Servant whose pay is thirty-five Rupees per mensem, I am directed by the Board of Revenue to annex, for your information and guidance, an Extract (para. 2,) from a letter from Government, under date 9th ultimo, defining explicitly the rate of Batta to be drawn by each class of Servants.

In con. 11*th Feb.* 1830, *Rev. Dept. No.* 114.

From Govt. 9*th in con.* 11*th Feb.* 1830, *Rev. Dept. No.* 114.

2. The Right Honorable the Governor in Council therefore confirms your construction of the rates, and sanctions the terms in which you have expressed them, for the purpose of obviating doubt in future, viz :

To Servants whose pay amounts to, or exceeds 200 Rupees.	The hire of 8 Coolies (*a*) as Batta.
To ditto, whose pay amounts to, or exceeds 100 Rupees, but is less than 200 Rupees.	Do. of 4 do.
To ditto, whose pay amounts to, or exceeds 35 Rupees, but is less than 100 Rupees.	Do. of 2 do.
To ditto, whose pay amounts to, or exceeds 10 Rupees, but is less than 35 Rupees.	Do. of 1 do.

8th March, 1830.

Board's Proceedings, 4th March, 1830, *No.* 448.

Vide C. O. 27*th Nov.* 1848.

The Board having observed that, in different Districts, the revenue from *Fisheries* is entered under different heads; in some under the head of Land Revenue, in others under the head of Moturpha, and in others again under the head of Small Farms and Licences; and considering it desirable that it should be entered uniformly in all the Districts, and the head of Small Farms appearing to be the most appropriate, it is ordered that this revenue be so entered generally, for the future.

(*a*) *The fixed hire of a Cooly per diem is three Madras Fanams, or three Annas and nine Pice, vide columns* 11 *and* 12 *of Account Particular A, annexed to C. O.* 28*th Jan.* 1833; *and C. O.* 5*th Sep.* 1850, *para.* 1.

29TH MARCH, 1830.

To Govt. 11*th Dec.* 1828, *No.* 566 (1906).
From do. 30*th Dec.* 1828, *in con.* 5*th Jan.* 1829, *Rev. Dept. No.* 918.

With reference to a correspondence with Government, as to the channel through which applications for grants of ground are to be made by Indo-Britons; I am directed by the Board of Revenue to acquaint you, that persons of this class, desiring to obtain ground for building, should apply for it through the Collector and the Board of Revenue; and if their applications are acceded to by Government, the ground should be made over to them by a cowle from the Collector.*

* *Vide Sec.* VII. *Reg.* IV. *of* 1832.

23D AUGUST, 1830.

Vide C. O. 22*d June* 1829.
,, 11*th Nov.* 1830.

With reference to the Circular letter from this Office under date the 15th September 1828,† I am directed by the Board of Revenue to acquaint you, that the Right Honorable the Governor in Council has been pleased‡ to recall the order therein communicated, directing "that every Collector may be prepared to examine the actual state of his Treasury every half-year, in conjunction with the Zillah Judge," and has directed "that every Treasury may be examined once a month, by one or other of the European Officers of the District, and that the examining Officer may be required to make a report of the state of it, in writing, to the Board of Revenue, especially noticing whether the amount in it is correct, according to the accounts of the Treasury, and the remittances received from the Talooks." The Board desire that you will enter this order in the Standing Order Book. When you cannot conveniently examine the Treasury in person, in any month, you will take care to direct the examination to be made by one of the Subordinate Officers.(*a*) The result of the examination,

† *Rescinded by this order, and consequently omitted.*

‡ 30*th July in con.* 2*d Aug.* 1830, *Rev. Dept. No.* 663.

(*a*) The Board observe it stated in the column of remarks of the above "Demand Collection Balance" Statement, that the Treasury was not examined in February last, as both the Collector and his Assistant were out in the District,

whether made by yourself, or one of the Subordinate Officers, should be stated in the form of a certificate,* which should be transmitted together with the monthly Statement of "Demand Collection and Balance." The Officer making the examination will of course be held responsible for the correctness of his report of the state of the Treasury.

* *For form of Certificate, vide C. O. 11th Nov.* 1830.

9TH SEPTEMBER, 1830.

Vide C. O. 13th July 1826, *para.* 5.
" *16th June* 1831.

I am directed by the Board of Revenue to transmit, for your information and guidance, the accompanying Extract from a despatch from the Honorable the Court of Directors, to the Government, dated 10th February 1830, and to point your attention particularly to the observations of the Honorable Court, regarding the condensation of correspondence. The unnecessary expansion of reports by the introduction of irrelevant discussions, or of details which ought to be exhibited in the form of a Statement, the inconvenience of which has often been experienced of late, the Board trust will be avoided in future. The Board desire that hereafter, every letter which you may address to them, may have annexed† to it a paper containing a short abstract of its contents, as directed by the Honorable Court.

† *These orders are modified by the C. O. 16th June* 1831.

From Hon'ble Court 10*th Feb.* 1830, *received from Govt.* 27*th Aug. in con.* 9*th Sep.* 1830, *Rev. Dept. No.* 732.

4. The great length of many of your General Letters, and the number of subjects which they embrace, tend materially to retard our correspondence. To obviate this cause of delay, you are directed to instruct all your Subordinate Functionaries, in the several Departments, Civil

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on Jummabundy. Although the strict rule laid down by the Board and Government, requires that the Treasury should be examined once a month, by one of the European Officers of the District, yet, when one of them is not available for this Service, the examination should be made by the Head Serishtadar, or other Subordinate; but this course should not be pursued under ordinary circumstances, and the reasons for resorting to it should be noted, on each occasion, at the foot of the report.—*To Collr. North Arcot,* 8*th April* 1850, *No.* 668.

and Military, as well in their correspondence with each other, as with their respective Governments, to write separate letters upon separate subjects; and on a paper annexed to each letter, to make a short abstract of its contents. This division of subjects may not be practicable, to an equal extent, in every Department, and in all cases; but it is desirable that it should be acted upon as far as circumstances will permit. The practice of making Abstracts, besides facilitating references, will lead, we hope, to a condensation of the correspondence, which is often most unnecessarily expanded. It should be understood throughout our Service, that the letters which contain the most useful information, and pertinent suggestions or instructions, within the shortest compass, are the most valuable, and will be held by the Superior Authorities in highest estimation.

20th September, 1830.

Vide C. O. 25*th Oct.* 1827.
,, 22*d Feb.* 1836.

1. I am directed by the Board of Revenue to acquaint you, that they have resolved that, in future, the item of "Stamps" shall be included in the Printed Statement directed to accompany your Report on the "Extra Sources of Revenue" for each Fusly.

2. You will be pleased therefore to include this item in your Report for Fusly 1239, and explain the causes of increase, or decrease, both in Collections and Charges, as is done in the case of the other branches of Extra Revenue.

28th October, 1830.

From Govt. 15*th in con.* 18*th Oct.* 1830, *Rev. Dept. No.* 903.

Vide C. O. 29*th Nov.* 1830.

9. In conclusion, the Right Honorable the Governor in Council desires, that all Collectors may be desired, on the occasion of reporting on the Settlement of their Districts, to state the amount of the Charges of the year, as correctly as they may at that period be able to ascertain them, compared with those of the preceding year.

11th November, 1830.

Vide C. O. 23*d Aug.* 1830.
,, 25*th Nov.* 1833.

1. With reference to my letter of 23d August last, I am directed by the Board of Revenue to request, that the

Certificate respecting the examination of your Treasury, therein required to be sent monthly, may be prepared in the accompanying form, on a half sheet of foolscap paper, and submitted under the same cover with your Statement of "Demand Collection and Balance."

2. This Certificate is intended to show the actual balance of cash lodged in your Treasury, to whatever Department it may belong.

FORM.

I hereby certify that on the day of 18 , I examined the balance of cash remaining in the Revenue Treasury at , and found that it amounted to Rupees , which is correct according to the accounts of the Treasury, and the remittances received from the Talooks: that is to say,

		RS.	A.	P.
* If any explanation is considered necessary, respecting the sums composing this amount, it may be entered in the margin.	Balance in the Treasury on the day of 18 , the date of the last ten days report to the Accountant General, ...	*0	0	0
† Do. do.	Add receipts from of to of 18 both inclusive, ...	†0	0	0
	Total...	0	0	0
‡ Do. do.	Deduct disbursements for the same period, ...	‡0	0	0
	Balance remaining..	0	0	0

29TH NOVEMBER, 1830.

§ *Vide C. O.* 28*th Oct.* 1830.

It appearing that different constructions are put upon the order of Government of the 15th ultimo, para. 9;§ I am directed to state, for your future guidance, that the Board of Revenue understand it to be the intention of Government, that the Jummabundy Report, for every year, should contain an Abstract of the Charges of that year, and the year preceding. They think that the Abstract should correspond with the general "Statement of Charges," which is furnished annually, and should show the results. The most convenient arrangement for the future,

they conceive, will be to transmit the general "Statements of Collections and Charges," in the same packet with the Jummabundy Report, when that Report is not forwarded until after the close of the Fusly. It will be proper to show the *per centage of* charges on each branch of revenue in the Abstract, and to distinguish what are properly charges of management and collections, from those which are properly charges upon the revenue; such as Charitable Allowances; Pagoda and Mosque Allowances; Compensation for resumed offices and privileges, &c.

Vide C. O. 13*th July* 1826, *para.* 18.

23D DECEMBER, 1830.

Vide C. O. 25*th Feb.* 1830.
" 28*th Apl.* 1831.

With reference to the Circular letter from this office, dated 25th February last, prohibiting Collectors from incurring Extra Charges exceeding 20 Rupees, without the previous sanction of Government; I am directed by the Board of Revenue to request, that the necessary *Estimates* may be submitted in the accompanying form.

Estimate of Extra Charges proposed to be incurred in Fusly 12 *in the District of*

ITEMS.	Actual Charges in last Fusly 12 .	Estimated Charges in this Fusly 12 .	Increase.	Decrease.	Explanation of the Collector.	Remarks of the Board.	Orders of Government.
1	2	3	4	5	6	7	8
	R. A. P.	R. A. P.	R. A. P.	R. A. P.			

27TH DECEMBER, 1830.

Vide C. O. 27th Apl. 1829.
,, *28th July* 1836.
* *24th in con. 27th Dec.* 1830, *Rev. Dept. No.* 1137.

1. The Right Honorable the Governor in Council has been pleased to direct,* that the Collectors may be instructed to notify to their Public Servants, that they will hereafter be held personally responsible for any sums which may be adjudged against the Collectors, on account of acts founded upon their official reports, if there shall be reason to believe that the writers had, at the time of making them, the means of knowing that their statements were incorrect.

2. I am directed by the Board of Revenue to desire, that you will cause a notification to be made accordingly, to the Native Public Servants employed under you.

6TH JANUARY, 1831.

From Govt. 17th in con. 20th Dec. 1830, *Rev. Dept. No.* 1120.

† *Vide C. O. 3d Aug.* 1829.
,, *22d Sep.* 1836.

1. Resolved, with reference to the Orders of Government of 28th July 1829,† regarding the Accounts to be furnished to the Courts, of the Surplus Funds of the Estates under the management of the Collectors, by order of such Courts, that, whenever any Estate, Village, &c., is placed under the management of a Collector, by order either of the Court of Sudder Udalut, or of a Provincial, Zillah, or Auxiliary Court; a communication of the circumstances be made to the Board of Revenue, through the Court of Sudder Udalut.

2. In future, the Board of Revenue will transmit to the Sudder Udalut, the Accounts of Surplus Funds which they are at present ordered to furnish to the Provincial, Zillah, and Auxiliary Courts; and those Accounts will be distributed through that channel to the other Courts for which they are respectively intended.‡

‡ *Vide C. O. S. U. 27th Dec.* 1830, *B.*

27TH JANUARY, 1831.

Ext. Min. Con. 21st in con. 27th Jan. 1831, *Rev. Dept. No.* 70.

The Right Honorable the Governor in Council deems it proper to desire, that the Board will instruct Collectors and Magistrates invariably to publish, by proclamation, throughout their several Districts,

the provisions of all new Regulations affecting the community at large.

18th April, 1831.

Vide C. O. 13th July 1826, *paras.* 49 *and* 53.
,, 22*d Aug.* 1831.

1. The Board of Revenue having had occasion to remark a want of punctuality in forwarding the monthly Returns of persons charged and convicted of offences under Regulation IX. of 1822; I am directed to state, that it is deemed of much importance that these Returns be transmitted regularly: care should be taken to forward them for each month, so that they shall always be received by the Board, before the expiration of the following month.

2. The Board desire that the word "Convicted" may be omitted in the heading of the Return* intended to show what persons are in confinement. In future it should run as follows: "Monthly Return of persons in confinement in pursuance of sentences passed under Regulation IX. of 1822." In the Return† of persons charged with offences, the words "Acquitted" or "Convicted" as the case may be, as well as the date on which the sentence was passed, should invariably be inserted in the proper column,‡ when an acquittal or conviction has taken place. When the case is still under investigation, the circumstance should be stated in the column of remarks.

* *For form see page* 65.

† *For form see page* 64.

‡ *Column* 6.

28th April, 1831.

Vide C. O. 23*d Dec.* 1830.
,, 11*th Feb.* 1833.

I am directed by the Board of Revenue to request, that all Extra Charges incurred under Estimates, submitted in conformity to their Circular letter of the 25th February 1830, may in future be entered in an annual Statement of actual charges incurred *under Estimate* (which you are hereby required to submit, in addition to the present Statement of recoverable charges incurred on account of Advances for cultivation and the manufac-

ture of Salt,) instead of in the Statement of charges incurred *without Estimate*, as the Board observe has been done in the Accounts of several Districts for Fusly 1239.

23D MAY, 1831.

Sudder Udalut to Govt. 30*th April* 1831, *received from Govt.* 10*th in con.* 12*th May* 1831, *Rev. Dept. No.* 487.

Vide C. O. 6*th Jan.* 1825.
,, 11*th Oct.* 1832.

3. The Judges are of opinion, that the provisions of Section II. Regulation XXVI. of 1802, do not render it obligatory on a Collector to register a transfer, made by a person who may not appear entitled to make it; but that, in refusing to enter such registry, the Collector acts on his own responsibility, and registry may be required by a competent Court.

13TH JUNE, 1831.

Board of Rev. to Govt. 23*d May* 1831, *No.* 269, (970.)

Vide C. O. 20*th Aug.* 1829.
,, 26*th Dec.* 1831.

2. The principles stated in the letter from Government, dated 4th March 1825, of which an Extract has been furnished for the guidance of the Collector of Chingleput, are applicable generally to every District in which a money assessment prevails. They are an epitome of the instructions which have been given from time to time on the subject of Remissions, and are defined with such precision and distinctness, that they need no explanation; they are therefore well calculated to form a general rule, such as the Government have directed to be laid down for the guidance of the Collectors.

3. Considering the diversity of circumstances in the different Districts, it seems expedient, as a general rule, merely to define the principles which ought to be universally acted upon, and to determine their application specially with reference to the peculiarities by which each District is distinguished. As occasions have arisen in different Districts, particular instructions have been issued on the subject of Remissions, founded on the general principles defined in the letter now referred to, and the Board believe, that if the Collectors consult their records, they will no where be at a loss to find a rule for their guidance, under ordinary circumstances. But as it is desirable to remind the Collectors of the principles which ought to be observed in deciding

upon claims to Remission, the Board propose, with the sanction of Government, to circulate generally the Extract which has been furnished to the Collector of Chingleput, (of which a copy is annexed,) except to those other Collectors to whom it has been already furnished.

From Govt. 4th in con. 10*th March* 1825, *Rev. Dept. No.* 105.

The assessment is fixed with reference to the *average* produce; and as it is not enhanced in a favorable season, it cannot be expected, as a matter of *right*, that it should be lowered, or remitted, in an unfavorable one. The only bar to the demand is, the ryot's inability to pay it; and this is to be inferred, not from the state of a particular field, but from that of all the fields which he has cultivated, and from a combined consideration of the produce and the price.

From Govt. 3d in con. 6*th June* 1831, *Rev. Dept. No.* 556.

I am directed to acknowledge the receipt of your Secretary's letter dated the 23d ultimo, No. 269, and to acquaint you, that the Right Honorable the Governor in Council approves of your proposal to circulate generally to Collectors, for the purpose of reminding them of the principles which ought to be observed in deciding upon claims to Remission, an Extract from a letter from the Secretary to Government dated 4th March 1825 annexed to it. (*a*)

(*a*) *Note* 1. "The Board of Revenue have taken into consideration your letter of the 5th Instant, regarding claims for Remission for the failure of Dry crops.

2. Under the extremely unfavorable circumstances of this season, the Board are of opinion, that the general rule which allows Remission only for the failure of the crops on irrigated land, must be relaxed, and they think it judicious to grant Remissions for the failure of Dry crops, under the same circumstances, and on the same considerations, as in Fusly 1216.

3. On referring to Col. Munro's Report on the Settlement of that year, it appears he caused Statements to be drawn out, of the land where crops had failed, classed under four heads; the *first* comprising all lands which, having been ploughed, could not be sown; the *second*, land where the seed was sown, but never irrigated; the *third*, land where the crops withered when they were only a few inches above the ground; and the *fourth*, land where the crops dried while the ear was forming, without yielding any thing but straw: wherever grain was produced, though greatly less than an average crop, such land was not admitted into the Statement.

4. He did not remit generally, and indiscriminately, the assessment of the lands entered in the Statements, but partly, or entirely, according to the circumstances of the ryots, and their means of payment, with reference to the general out-turn of their whole cultivation of Dry, Wet, and Garden land, and the prices they were able to obtain for the produce of their fields. He estimated

16TH JUNE, 1831.

Vide C. O. 9th Sep. 1830.
,, *4th Aug.* 1842.

With reference to my letter of the 9th September last, I am directed to acquaint you, that the Board of Revenue will not, in future, require an abstract of a letter which does not

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that the Remissions allowed were on the whole about a fifth of the loss from the deficiency of the crops.

5. The Board understand that the Principal Collector of Bellary has acted upon this plan in the Settlement of the current year, and it is expedient that it be followed, as nearly as possible, in your District.

6. It will perhaps be necessary to grant a greater indulgence, in particular cases, in favor of individuals whose means are greatly reduced, but this must be done with discretion.

7. When Remission is granted on account of the failure of Dry crops, you will cause it to be entered in the Puttahs, that the indulgence is allowed specially on account of the peculiarly unfavorable circumstances of the season, and is not to be drawn into a precedent for ordinary years."—*To Collr. Cuddapah* 13*th Dec.* 1832, *No.* 1995.

Note 2. " I am directed to acknowledge the receipt of your Acting Secretary's letter of the 31st January, forwarding copy of an Answer, with modifications, proposed to be filed by the Principal Collector of Salem, to a Plaint against that Officer, in the Civil Court of the Zillah, for the recovery of a sum (Rs. 50-2-6) alleged to have been unduly collected from Plaintiffs, on account of the Assessment of lands in their occupation, in Fuslies 1239 and 1240.

2. The Right Honorable the Governor in Council is of opinion, that the interference of the Zillah Courts in cases like the present, is a question materially involving the interests of the Government, and the punctual realization of the public revenue. If their competency to try such be recognized, it is manifest that either the law requires modification, or that our present system of ryotwary annual Settlement must be abandoned.

3. The Right Honorable the Governor in Council approves of the draft which you propose to substitute for one of the paragraphs of Mr. Orr's Answer, with the exception of that part where reference is made to the authority of the Sudder Dewanny Udalut at Calcutta. Other cases besides the one adduced by you might be brought forward in support of your reasoning, and particularly one in page 155, vol. I. of Macnaghten's Reports, where the Court expressly hold, that " the power of altering the public Assessment, has not been vested in the Civil Courts, by any Regulation; but they are all founded upon an express provision of the Regulations, viz. Sec. XXIX. Reg. VII. 1799, to which we have nothing similar in our Code. The cases above cited differ also from that now under discussion, for they relate to the Assessment fixed upon Estates, or portions of Estates, sold at Public Auction, and pray for *reduction of the amount already fixed*, for specified reasons. The

See also vol. II. p. 243.

contain more than two paras. When a letter contains more than two paras. an abstract is to be made, and the Board desire that,

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sum claimed in the present Suit is stated in the Plaint-petition to be "*over collected,*" and "*in excess of the Fysil teervah;*" the Complainants alleging that they "were in the enjoyment of the 11 parcels of land from the year Projotputty, when they were under Amauny, until the year Survadary, by obtaining Puttahs, cultivating the abovementioned lands, and paying annually *the Circar teervah.*" It is very true that the averments in the Plaint-petition may be incorrect, and that the state of the case may be as represented by Mr. Orr, viz., that the lands were held at a reduced tax fixed by the Mootahdar; but there is nothing to lead to this inference in the Plaint-petition, upon the allegations of which the Court must decide on its competency to entertain the Suit. The ultimate object both in the Bengal cases and in this is the same, namely, an evasion of the fixed Government teervah; but the claim for redress in the present instance rests upon the averment that the collection complained of was over and above the authorized demand, thus materially differing from the nature of the allegations in the cases cited from the Bengal Reports.

4. It is plain, however, to the apprehension of the Right Honorable the Governor in Council, that, whether the claim be for the recovery of a sum above the Fysil teervah, or for an abatement of Assessment, it is highly inexpedient that such questions should come within the cognizance of our Courts of Law. Viewed in connexion with the peculiarities of our Indian administration, with the varying nature of landed tenures, with the fluctuation of the seasons, and with the large discretionary authority with which we are compelled to invest our executive Officers, such questions can never, with reciprocal advantage to the State and to the people, be decided upon the bare letter of a Legislative Enactment, but should be disposed of as they arise, upon a liberal consideration of their merits, by the Board of Revenue, and the Government. These are the natural Guardians of the agricultural class, from whom the greatest portion of our revenue is drawn, and *they* have, for obvious causes, the strongest interest in improving the condition of the ryots, as well as in protecting the State against a fraudulent deterioration of the public resources. The Fysil teervah itself cannot be considered an invariable limit, or index of the Government demand. Land assessed at a high Nunjah rate may frequently, from a deficiency of water, be cultivated with Dry grain, and the circumstance of the cultivating ryot may be such as to entitle him to indulgent consideration, and a reduction of his tax. On the other hand, a field, assessed at a low Poonjah rate, may, from an extraordinary abundance of irrigation, be cultivated with rice; and for the same reasons, and according to "mamool," or common law of the country, is liable to a new Assessment in excess of the Fysil teervah. But again, no definite law can be laid down, declaring that in the one case, a ryot is subject to Remission, and in the other, to an extra tax. In the first cited example he may be a wealthy landholder, and the aggregate produce of all his fields may have abundantly compensated for the deficiency on the excepted portion; and in the latter, he may have been so poor, or may have exhausted so much of his means in converting his land from Dry to Wet, (although the sources of irrigation should belong

instead of being written on a separate paper annexed to the letter, it may be written on the back of the letter itself. The abstract

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to the Circar,) that it would be a departure from justice to impose an additional Assessment. If, therefore, our practice *must* vary, by whom can that principle of variation be understood and acted upon so well as by the Collector, under the orders of the Board of Revenue. Courts of Justice are bound to decide upon the strict letter of the Law, and in their progress towards such decisions they must discard all notions of compassionate consideration, or of political expediency; and they are therefore, in the present condition of India, peculiarly ill-qualified to determine questions, where the individual circumstances of every ryot form the only grounds for a just settlement of them.

5. But a further important principle is involved in the determination of this point. If the Courts can decide Suits fixing the amount of the Assessment in cases where the land is not held by a Permanent Puttah, or by a Puttah permanently fixing the Assessment, the recognition of such a right is an admission that Government have limited their demand upon the soil, and that the present rates of Assessment are the maximum rates. In short, that Government have unconditionally surrendered the right which every State possesses, of augmenting the burthens of the people when its necessities demand it. It would likewise produce confusion and fraud in the Village Accounts, because it would be impossible to determine which was to be referred to as the standard of Assessment; and it would perpetuate errors that might otherwise be gradually corrected as they come to light, by insisting upon the rigid adoption of *one* scale which, whether right or wrong, must be invariably adhered to.

6. For these reasons the Right Honorable the Governor in Council has no hesitation in saying, that if the Regulations, as they stand at present, give to Courts the power of deciding Suits such as the one now adverted to, there can be no doubt whatever of the propriety, and indeed absolute necessity, of amending the Law. In the meantime you will be pleased to instruct Mr. Orr, that his Answer should consist solely of a demurrer to the jurisdiction. If that is over-ruled, the case must be tried afterwards upon its merits; and you are requested to report the result* as early as possible, for the information of Government. The question is one, the early settlement of which, on all accounts, is highly desirable, and the Right Honorable the Governor in Council will be happy to receive from your Board, any suggestions as to the most eligible course to be pursued in effecting the proposed modifications."—*From Govt. 12th in con. 18th Mar.* 1833, *Rev. Dept. No.* 282.

* *See note* 4 *para.* 2.

Note 3.—" 19. We also highly approve of the instructions issued by you to the Board of Revenue, dated 12th March 1833,† respecting the defence of the Suit instituted by certain ryots against the Principal Collector of Salem, for the recovery of a sum alleged to have been unduly collected from them, on account of the Assessment of lands in their occupation. If the plea to the jurisdiction of the Court, which the Principal Collector was about to put in, should be over-ruled, the effect of the decision will evidently be, to vest the Civil Courts with the power of determining the rates at which Circar land shall be Assessed: a power utterly inconsistent with the prin-

† *See Note* 2 *above.*

should state clearly the *purport* of the letter, and not merely the *subject* of it. It should be written on the lower part of the back

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ciples upon which the land revenue has been hitherto administered, and subversive of the acknowledged rights of Government.

20. The principles laid down in your letter to the Board of Revenue appear to us to be unquestionable, and we shall be anxious to know the result* of the Suit. If this result should be unfavorable to the Government, it will obviously be necessary to check the power thus claimed by the Civil Courts, by means of a Legislative Enactment, limiting the right of fixing, or altering, the rates of Assessment on Circar land, to the Revenue Officers, subject of course to the orders of the Board of Revenue, and of the Governor in Council."—*From Hon'ble Court* 28*th Oct.* 1835, *No.* 17, *received from Govt.* 2*d in con.* 28*th July* 1836, *Rev. Dept. No.* 821.

* *See Note* 4, *para.* 2.

Note 4.—" 1. The Principal Collector of Tanjore, in this letter† reports the institution of a Suit against him, in the Zillah Court of Combaconum, the object of which is to procure the annulment of the Settlement upon the lands occupied by the Plaintiffs in Fusly 1244. From the explanation contained in the draft of Answer submitted by the Principal Collector, the Board are of opinion that the Settlement was just and proper, with reference to the principles by which the annual adjustment of the demand on account of the revenue due to Government, is regulated in the Villages under a Field Assessment. The Plaintiffs claimed Remission on certain land which had been overflowed, but which, being included in their Moochilka executed subsequently to that event, was liable to the full Assessment, at the Survey rates. Under such circumstances, Remission cannot be demanded as of right; when it is given, it is given as an indulgence, on a consideration of the circumstances of the case, and of the means of the individual, with reference particularly to the general out-turn of the cultivation of *all* his fields. In considering the circumstances of the case, reference is had especially to the conduct of the individual, and the indulgence is withheld when it appears that the loss might have been averted by exertion on his part. The Principal Collector, on deliberate consideration of the circumstances of this case, the conduct of the parties, and the whole profit and loss on their lands, determined to give Remission, but not to the full extent claimed. The rest of the Meerassidars, excepting the Plaintiffs, it appears were satisfied. The Plaintiffs, instead of appealing to the Board of Revenue, according to the regular course, have thought proper to apply to the Court for Remission of the whole Assessment.

† 12*th in con.* 19*th Nov.* 1835.

2. The unfitness of the Courts for considering questions of this nature, and the inexpediency and danger of admitting their jurisdiction in such cases, are so clearly and forcibly explained and illustrated in the letter from Government, dated the 12th March 1833,‡ that it is needless for the Board to enter into any argument on the subject. For the reasons there stated, they deem it advisable in this case, as in the one then under consideration, that the Answer should consist solely of a demurrer to the jurisdiction, and that it should be expressed in the same terms

‡ *See preceding Note* 2.

of the letter, leaving the upper part blank, to be filled up on its being registered in this Office. (*a*)

23d June, 1831.

Ext. Min. Con. 17*th in con.* 20*th June* 1831, *Jud. Dept. No.* 373.

Vide Note to C. O. 20*th Jan.* 1820, *page* 3.
See also C. O. 19*th Mar.* 1835.

Resolved that in Tinnevelly, and other Districts, where, in some parts, the Circar share of the produce is received in kind, the Collectors be authorized to provide the supplies of grain required by the Judges for the subsistence of the Prisoners in the Jails. The Judge will furnish to the Collector, at the time of harvest, a Statement of the quantity which he estimates will be required for the year's supply, which quantity will be reserved by the Collector in disposing of the Circar share of the produce, and immediately made over to the Judge, at the Jummabundy price, the duty of the Collector being confined to the provision of the supply. The Foujdary Udalut,* and the Board of Revenue, will be pleased to issue the necessary subsidiary orders for giving effect to the foregoing Resolution.

* *Vide C. O. F. U.* 18*th June*, 1831.

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† *From Prin. Collr. of Salem,* 7*th Feb. in con.* 3*d Mar.* 1834.

‡ 22*d in con.* 28*th Nov.* 1831, *Rev. Dept. No.* 393.

as were used on that occasion. The Board observe,† that the Zillah Court of Salem held the plea against its jurisdiction in the case referred to, in which it was solicited to disturb the Collector's Settlement, to be valid, and dismissed the Suit. The Court acted in the same manner in another Suit in which, under the sanction of Government,‡ the same plea was urged."—*Board's Pro. to Govt. and Prin. Collr. of Tanjore,* 19*th Nov.* 1835. *No.* 557 (1596.)

> 1850 *No.*——(*b*)
>
> *From Collector of Ganjam,*
> *To Board of Revenue.*
>
> *Dated* 1*st January* 1850.
> *Recd.* ————— (*c*)
> *In Con.* ————— (*d*)
>
> 3 *Enclosures* (*e*)
> *Nos.* 1 *to* 3.
>
> *No.* 5 (*f*)
>
> *Submits Statements of Actual Charges for Fusly* 1858, *for the sanction of Government.*

(*a*) *All Letters, Documents, Statements, and Enclosures, should be docketed and abstracted, vide Gazette* 1833, *page* 844, *para.* 26, *and* 1842 *page* 635. *See also C. O.* 4*th Aug. and* 13*th Oct.* 1842. *Letters received by the Board of Revenue are docketed and abstracted as entered in the margin.*

(*b*) (*c*) (*d*) *These blanks are filled up in the Board's Office.*

(*e*) *When there are no accompaniments, the words "No Enclosures" are entered here.*

(*f*) *No. of Collector's letter.*

11TH AUGUST, 1831.

Vide C. O. 8th Jan. 1830.
" *9th Feb.* 1832.

1. Referring to Clause *third*, Section III. Regulation VII. of 1828, whereby Collectors are empowered to revise the Proceedings of Subordinate and Assistant Collectors, in all cases tried by them under Regulation IX. of 1822; and to modify, confirm, or annul their sentences; it appears to the Board to be expedient, that this power should be exercised in all cases in which Appeals to them, from the judgments of such Subordinate Officers, are preferred to the Collector under Section VI. Regulation VII. of 1828. They resolve therefore to direct the following course of proceeding in such cases.

2. On the receipt of an Appeal from the judgment of a Subordinate Officer, the Collector will immediately report it to the Board, but without transmitting the Appeal; he will call for the Proceedings held in the case, and if, on revising them, the sentence appears to be improper, he will annul, or modify it, as he may see fit; and will then report what he has done, for the information of the Board. If, on the contrary, he approves of the sentence, he will submit the Appeal, and the Proceedings, for the consideration of the Board, stating his opinion, and the grounds upon which it is founded.

22D AUGUST, 1831.

Vide C. O. 18th Apl. 1831.
" *6th Oct.* 1834.

1. I am directed by the Board of Revenue to desire, that you will cause Abstracts of persons charged with offences under Regulation IX. of 1822, to be prepared according to the accompanying form, for the years 1828, 1829, and 1830.*

* *Vide C. O. 6th Oct.* 1834, *para.* 2, *directing Returns in this form to be furnished half-yearly.*

2. The Board will be happy to receive from you any observations which your experience may suggest, as to the operation of the Regulation in question, under the modifications contained in Regulation VII. of 1828, and any remarks which may seem to be called for by the results exhibited in the required Abstracts.

Abstract showing the number of persons Charged, Convicted, Acquitted, and forwarded to the Criminal Judge; and the number of Appeals preferred and disposed of under Regulation IX. *of* 1822, *in the District of* , *during the year* 182 , *distinguishing the classes of Persons, and classes of their Offences, as defined by Section* II. *of Regulation* IX., *of* 1822.

Classes of Persons.	Offences comprised in class 1st, clause 2d, Section II.				Offences comprised in class 2d, clause 2d, Section II.				Offences comprised in class 3d, clause 2d, Section II.				Offences comprised in class 4th, clause 2d, Section II.				Offences comprised in class 5th, clause 2d, Section II.				Total offences comprised in classes 1st, 2d, 3d, 4th & 5th, clause 2d, Section II.				Appeals preferred from the convictions in Column 23.	Relief prayed for granted.	Appeals rejected.	Remarks.
	Charged.	Convicted.	Acquitted.	Forwarded to the Criminal Judge.	Charged.	Convicted.	Acquitted.	Forwarded to the Criminal Judge.	Charged.	Convicted.	Acquitted.	Forwarded to the Criminal Judge.	Charged.	Convicted.	Acquitted.	Forwarded to the Criminal Judge.	Charged.	Convicted.	Acquitted.	Forwarded to the Criminal Judge.	Charged.	Convicted.	Acquitted.	Forwarded to the Criminal Judge.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
Persons of the description comprehended by class 1st, clause 3d, Section II.																												
Persons of the description comprehended by class 2d, clause 3d, Section II.																												
Persons of the description comprehended by class 3d, clause 3d, Section II.																												
Total persons included in the above three classes.																												

25TH AUGUST, 1831.

Vide C. O. 19th Mar. 1832. *para.* 2, *of enclosure.*

* *Vide C. O. 25th June* 1840, *para.* 2, *directing this Return to be furnished monthly.*

With reference to Section VII. Regulation VI. of 1831, I am directed by the Board of Revenue to desire, that you will report, for their approval, every case* in which you may suspend or dismiss any person who may hold an office, such as is described therein. The report is to be made in the accompanying form, and the reasons for the suspension or dismissal of the party must be particularly stated.(*a*)

(*a*) *Note* 1.—" 1. In the last of these communications, the Provincial Court in the Southern Division, at the request of the Judge in the Zillah of Salem, has submitted to this Court the question, whether the Curnum of a Village, the land revenue of which has been permanently fixed under Regulation XXV. 1802, can be removed from office, except by order of a Civil Court of Judicature, on a regular Suit instituted for the purpose. In the previous letter they forwarded a communication from the Judge of Salem, detailing his reasons for a modification of such part of the Regulation abovementioned, as regards Curnums in Settled Districts.

2. With reference to the provisions contained in Section XI. Regulation XXV., and in Sections V. and VII. Regulation XXIX. 1802, the Court of Sudder Udalut concur in opinion with the Provincial Court in the Southern Division, that a Curnum of a Village of which the revenue has been settled permanently, cannot be removed, except by a decree of a Civil Court, on a regular Suit to be instituted for the purpose. It is true that the first of the Sections above referred to alludes to the "trial and punishment" of the Curnum, and to the "sentence" of the Court of Judicature; terms which, if they stood alone, might lead to the inference that a Criminal, and not a Civil, Tribunal is intended; but the Enactment goes on to declare, expressly, that the proceeding shall be by a 'Suit in the Udalut of the Zillah,' and Section VII. Regulation XXIX., in cases of incapacity, also declares, that the proof must be 'before the Judge of the Zillah.'

3. The Court of Sudder Udalut see no reason to modify the existing law in this respect; and in submitting to the Government, under date the 28th January last, draft of a Regulation,† by which hereditary village or other offices in the Revenue and Police departments were placed under Collectors, and the incumbents were declared liable to removal by them, subject to the orders of the Board of Revenue, or of Government, the office of Curnum‡ in Permanently Settled Districts, was expressly exempted from this rule."—*Sudder Udalut to Govt.* 2*d Sep.* 1830, *recd. from Govt.* 13*th in con.* 15*th Sep.* 1831, *Rev. Dept. No.* 838.

† *Afterwards published as Reg.* VI. *of* 1831.

‡ *See Sec.* VIII.

Note 2.—" 3. In the 3d paragraph is expressed the desire of the Right Honorable the Governor in Council, that the Judges will state 'whether the construction of the Regulations given in para. 2 of the Proceedings of the Court

Return of Village Officers referred to in Sec. VII. *Reg.* VI. *of* 1831, *suspended or dismissed during the month of*

Talook.	Village.	Office.	Name of the party.	Monthly allowance or value of fees or other privileges attached to the office.	No. of years the party has served in the office.	Date of Suspension or Dismissal.	Reasons of Suspension or Dismissal to be stated particularly.	Further Remarks.
1	2	3	4	5	6	7	8	9
				R. A. P.		Suspended for 6 months on the— or dismissed on the—		

under date the 2d September 1830,'* is applicable 'to the removal of Curnums in Zemindaries, which have either reverted to Government, or have come temporarily, from whatever cause, under the management of a Collector.'

* *See preceding Note* 1.

4. The construction of the Regulations given in the Proceedings of the Sudder Udalut above quoted, holds good, in the opinion of the Judges, in cases where a Collector may manage a District for the Proprietor, inasmuch as the former can of course exercise those powers only which are vested by law in the latter.

5. But when Zemindaries have reverted to the Government, the proprietary right contemplated by Sec. III. Reg. XXIX. of 1802 being no longer in existence, the construction above referred to does not apply.—*Sudder Udalut to Govt.* 5*th Sep.* 1831, *recd. from Govt.* 13*th in con.* 15*th Sep.* 1831, *Rev. Dept. No.* 838.

Note 3.—" The Petitioners being Curnums in a Settled District, it appears to the Board that they could only be legally dismissed by the sentence of a Court of Judicature, under the provisions of Sec. V. Reg. XXIX. of 1802; it appears necessary therefore, that the Petitioners should be reinstated in their offices, when they can be proceeded against immediately, in the Zillah Court, as the Regulation prescribes."—*To Collr. Madura,* 7*th Sep.* 1843, *No.* 1939, *para.* 2.

Note 4.—" With respect to the question whether a Collector has power, under Regulation IX. of 1822, to dismiss Curnums in a Zemindary under wardship, I am directed to transmit, for your information, the enclosed correspond-

12TH SEPTEMBER, 1831.

Vide C. O. 13*th July* 1826, *para.* 54.
" 4*th Apl.* 1833.

With reference to the monthly Register of Petitions referred for your disposal or consideration; I am directed to inform you, that the Board authorize that all Petitions shall hereafter be struck off, unless they shall have been presented within one year from the date of their Endorsement.

** See preceding Notes* 1 *and* 2.

ence,* in which you will find it distinctly stated as the opinion of the Sudder Udalut, 'that a Curnum of a Village of which the land revenue has been settled permanently, cannot be removed, except by a decree of a Civil Court, on a regular Suit to be instituted for the purpose,' and by Section VIII. Reg. VI. of 1831, Curnums 'in Districts in which the land revenue has been permanently fixed' are declared not included among the persons holding hereditary Village or other offices in the Revenue and Police Departments, who 'shall be under the immediate authority and control of the Collector.'—*To Collr. Madura,* 25*th Jan.* 1844, *No.* 182, *para.* 2.

Note 5.—" 1. In the column of remarks it is stated that Kistnareddy, Monigar of Condrapauk, was removed from his office, in consequence of being confined, for private debt, in the Zillah Jail. The Board cannot consider this reason alone to be sufficient to call for the dismissal of the party, the more so as it appears that he is a Monigar of 14 years standing. Should there be no other grounds for his removal, the Board consider that temporary suspension would be sufficient, the duty being performed, during such absence, by a person nominated by the Collector.

2. As regards the Pauloor Curnum, the Board do not think that he should have been deprived of his Meerassy, especially after 27 years service, for the delinquencies of his Goomashtah, and, without further information, they are unwilling to sanction his removal. The Collector will state if there is any objection to his employing another Goomashtah to do the duties, should he be unable to discharge them himself.

3. It is also the opinion of the Board, that, in the case of Chella, Taliar of Oppalapooram, whose term of service is 22 years, it would have been sufficient to suspend him temporarily from office, without resorting to the extreme measure of dismissal, as the charge imputed to him amounts only to a *suspicion* of having been connected with a robbery. If, however, the Collector has satisfied his mind, from any subsequent information, that this party was actually concerned in that transaction, the Board will not disturb the present decision."—*Board's Pro.* 8*th Oct.* 1849, *No.* 2131.

28TH NOVEMBER, 1831.

Vide C. O. 6th Nov. 1820.
,, *C. O. 28th May* 1835.
From Govt. 15*th in con.* 21*st Nov.* 1831, *Rev. Dept. No.* 1050.

I am directed by the Board of Revenue to inform you, that all charges on account of Convicts temporarily transferred from the charge of a Criminal Judge to that of a Collector and Magistrate, should be submitted, for the sanction of Government, through the Foujdary Udalut.

12TH DECEMBER, 1831.

Vide C. O. 14*th July* 1828.
,, 18*th Aug.* 1834.
See also C. O. 27*th Apl.* 1835, *para.* 3.

The Board of Revenue having observed, that such a practice obtains in some of the Collectorates, have directed me to desire, that the security of cultivating Ryots may, on no account, be taken for the rents of the Sayer and other branches of Extra Revenue, in your District. The Sureties of the Renters ought to be persons possessed of property distinct and separate from the land and agricultural capital, which constitute the main source of the public revenue.

26TH DECEMBER, 1831.

Vide C. O. 13*th June* 1831.
,, 16*th Feb.* 1835, *para.* 2.

An instance having been brought to the notice of the Board of Revenue, of an unauthorized Remission of Assessment, to the owner of certain land appropriated for the construction of a public Road; I am directed, under sanction of Government,* to desire that no such appropriation may be made, without the previous sanction of Government; and that, in the event of any such appropriation being contemplated, you will not regard the full Assessment on the extent of the land as to be remitted of course, but will endeavour to agree with the Proprietor, on a fair and reasonable compensation, taking into consideration any advantages which may be expected to accrue to his Estate, from the construction of the Road through it.

* 23*d in con.* 26*th Dec.* 1831, *Rev. Dept. No.* 1201.

19TH JANUARY, 1832.

Vide C. O. 20th Aug. 1829.
,, *8th Aug.* 1836.

* *Vide C. O. 20th Aug.* 1829.

The Board of Revenue having observed that, in many instances, the first of the rules sanctioned by Government on the 11th August 1829,* has been construed as warranting Collectors to give, of their own authority, such sanction for the construction of Choultries, as can constitute a claim to Grants of land, from Government, for their support; I am instructed by the Board to desire, that, for the future, you will not, without having first obtained *their* special sanction, encourage any person building a Choultry, to expect such a grant. On each occasion of applying for that sanction, you will furnish a concise report of the particulars of the case.

9TH FEBRUARY, 1832.

Vide C. O. 11th Aug. 1831.
,, *15th May* 1834.
See also C. O. 9th Mar. 1843.

1. The Board of Revenue having had occasion to observe, that the allowances of Native Public Servants, while under suspension, pending the investigation of charges preferred under Regulation IX. of 1822, are frequently granted to the persons appointed to conduct the duties of the situation held by the parties suspended; I am directed to desire that this practice may be discontinued, and that no portion of the allowances of a suspended Servant be appropriated to the payment of the Officer employed in the superintendence of the duties of his department, unless the sanction of the Board for this disbursement shall have been previously obtained.

2. When a Public Servant, suspended from his situation, has been convicted of any offence under the provisions of this Regulation, the Collector is not to consider himself authorized to dispose of the arrears of the salary of the accused party, which may have accrued during his suspension, until the expiration of the period allowed for preferring an Appeal; nor, in case an Appeal should be preferred, until the orders of the Board on it shall have been communicated to him.

15th March, 1832.

From Hon'ble Court, 15*th June* 1831, *No.* 2, *recd. from Govt.* 27*th Jan. in con.* 6*th Feb.* 1832, *Rev. Dept. No.* 112.

* *Bellary.*

22. A decrease in the number of Puttahs issued in a portion of the District,* is explained by stating, that, in certain partnership Estates, where Puttahs had formerly been issued to the individual partners, a single Puttah only had been issued to the managing representative. We have been in the habit of considering these partnerships as cases in which Puttahs to individuals could not easily be made effectual to their end; but where they have been actually introduced, and where the expectation must have been entertained of their usefulness, good ground ought to be assigned for the abolition of them: evidence ought to be afforded not only of their having failed, but of the reasons and causes of their failure, before such a change is approved of.

23. The Board of Revenue say, "It is to be apprehended that the managing representative may have it in his power to oppress the inferior sharers, but this is less likely to be the case, where the partnership is confined to a family." We have great reason to know that this is a very imperfect security, and that, in India, much evil has arisen from reliance upon it. Though the members of a family may unite their strength for the oppression of others, in a Village consisting of various families, it does not follow that the principal persons of one fraternity will not be oppressors of the rest, where they have the motive to be so. We are however glad to perceive that Mr. Robertson afforded facilities for the separation of Gonchee partnerships, by issuing Puttahs to individual ryots desirous of entering into direct engagements with Government. This we consider to be the best security against the oppression of the managing partners of land cultivated in common, and we direct that the Revenue Authorities be instructed to grant separate engagements to the ryots who may consider themselves to be aggrieved by the influential members of their community.

19th March, 1832.

† 13*th in con.* 19*th Mar.* 1832, *Jud. Dept. No.* 166.

I am directed by the Board of Revenue, under orders from Government,† to request that you will give publicity, in your District, to the accompanying Proclamation notifying the provisions of Regulations IV. and VI. of 1831.

PROCLAMATION.

Vide C. O. 22d May 1845. *See also Notification annexed to the Enam Rules of* 27*th July* 1848.

1. Be it known, that by Regulation IV. of 1831, the Courts of Udalut are prohibited, without the sanction of Government, from taking cognizance of any claims to hereditary or personal Grants of money, or of land revenue, conferred by the authority of Government, in consideration of services rendered to the State, or in lieu of resumed offices or privileges, or of Zemindaries or Pollums forfeited, or held under attachment, or management, by the Officers of Government, or as a Yeomiah, or charitable Allowance, or as a Pension. The power to decide on such claims is reserved exclusively to the Governor in Council, after investigation by such persons, and in such manner, as he may see fit.

Vide C. O. 25*th Aug*. 1831.
,, 1*st Aug*. 1839.

2. By Regulation VI. of 1831 it is declared, that the emoluments annexed to hereditary Village and other offices, in the Revenue and Police Departments, cannot be sold or transferred; that all transfers by holders of such offices shall be null and void, and that such emoluments shall not be liable to attachment in satisfaction of decrees of Court. Claims to such offices are not cognizable by the Courts, but are adjudicable by the Collectors, subject to an Appeal to the Board of Revenue. Village watchers, as well as other persons who hold hereditary Village offices, in the Revenue and Police Departments, to which emoluments have been annexed by the Circar, (excepting Curnums in Permanently Settled Districts,) are placed under the authority and control of the Collectors, and are liable to suspension and removal by them, subject to the orders of the Board of Revenue.

30TH APRIL, 1832.

Sudder Udalut to Govt. 7th Dec. 1831, *recd. from Govt.* 13*th in con.* 19*th Dec.* 1831, *Rev. Dept. No.* 1161.

Vide C. O. 27*th Mar*. 1820.
,, 1*st May* 1820.
,, 22*d Dec*. 1823.
,, 22*d Sep*. 1836.
See also Reg. X. 1831.

1. I am directed to acknowledge the receipt of your letter of the 1st ultimo, in which the Judges of the Sudder Udalut are required to state their sentiments relative to the construction of that part of Regulation V. of 1804, which provides for the due realization of the public revenue from the Estates of incapacitated Proprietors, particularly as regards the liability of such Estates to be sold in satisfaction of arrears accumulated while under the management of the Court of Wards.

2. The primary object of Regulation V. of 1804, as is shown by the preamble, is to provide for the due preservation of the property of persons incapacitated by minority, sex, or natural infirmity, from administering their own affairs; and its provisions seem to the Judges to demonstrate very clearly that the Government intended, not merely to prevent fraudulent dilapidations of the property by irresponsible Trustees, but to secure to the Proprietors, so soon as the particular cause of incapacity should be removed, the possession of their Estates, unincumbered, under any circumstances, with public demands.

Clause 2d, Sec. XIV.

3. It must be observed, that a certain proportion of the produce, whether the whole amount of the fixed Jumma be, or be not, realized, is to be assigned for the maintenance of the Proprietors; which proportion is liable to be reduced, or augmented, according as the income derivable from property, other than the assessed lands, is, or is not, adequate to their due support; that the income derivable from such unassessed property is no where declared appropriable to the discharge of arrears of revenue; that the lands, without any sort of reservation, or condition, are declared not to be answerable for the payment of the public revenue; that the only recognized source from which deficiencies are to be made good, is the surplus produce of future years, over which, it is plain, the Court of Wards can have no control, after they have surrendered the lands to the Proprietor; and that the Court of Wards are compellable to surrender the lands to the Proprietor, so soon as his disqualification is removed—for this the Judges take to be the clear intent of the provisions contained in Section VII. As far as the Judges can see, the Regulation does not contain a single direct provision, nor even an incidental expression, which can be interpreted to authorize the Court of Wards to retain possession of the Estate, on account of arrears which have accrued during their management; or from which it can possibly be inferred, that such arrears were intended to remain a debt against the Estate, to be liquidated by the Proprietor. In their judgment, the declared object of the Regulation, and the whole scope and tendency of its provisions, lead to a directly opposite conclusion.

Clause 5th.

Clause 4th Sec. XIV.

4. The Board of Revenue, however, are of opinion, that "the exemption of the lands from sale for arrears, is restricted to the duration of the minority, or other incapacity, of the Proprietor; and that the deficiency of one year is to stand against the Estate, and to be made good from the surplus collections of future years, until the incapacity of the Proprietor ceases, when the Estate becomes saleable for the eventual balance under the general law:" and they refer to Clause *first*, Sec-

tion II. Regulation X. of the present year, in support of their opinion. Upon this opinion it appears to the Judges sufficient to observe, that it is utterly at variance with the clear and explicit declaration contained in Clause *fourth*, Section XIV. Regulation V. 1804. It is quite plain that, under the Board's construction, the lands of an incapacitated Proprietor will, in point of fact, be held answerable, and strictly answerable, for the payment of the public revenue, although the enforcement of the demand against the Estate will be postponed for a time.

5. The Judges of the Court of Sudder Udalut are confirmed in the correctness of the above opinion, in respect to the intentions of the Legislature in framing the provisions of Regulation V. of 1804, by a reference to Section V. of Regulation XIV. of 1793—Section VI. Regulation LII. of 1803—and Clause *second*, Section III. Regulation XI. of 1822—in the Code of Bengal, which appear distinctly affirmative of the same construction of provisions enacted by the Supreme Government on this subject, from the principle of which the Judges see no reason to suppose that it was intended by the Government of this Presidency to deviate.(a)

(a) *Note* 1.—" I am directed by the Judges of the Court of Sudder Udalut, to acknowledge the receipt of your letter of the 13th Instant, and to explain, that the opinion expressed in my letter of the 7th Instant, therein referred to, was not intended to apply to any arrears, excepting those accruing during the management of the Court of Wards."—*Sudder Udalut to Govt.* 31*st Dec.* 1831, *received from Govt.* 7 *in con.* 10*th Oct.* 1850.

Note 2.—" 1. In the reference made by Government to this Court, under date the 10th June last, there was no allusion to the opinions given by this Court previously, on the 7th and 31st December 1831. Referring therefore briefly to these communications, which it was thought might have been overlooked, the Judges confined themselves to the observation that the question referred on the 10th June last appeared, in fact, to resolve itself into that formerly discussed by them.

2. It appears to the Judges that a balance of the Jumma due to Government, created by the payments prescribed in Clause *second*, Section XIV. Regulation V. 1804, can, like other arrears of Jumma, be satisfied only, during the management of the Court of Wards, out of the ' surplus collections' of other years, and that it is not recoverable from the disqualified Proprietor himself, nor from his Zemindary, after his disqualification has ceased. Whether the amount of such payments is treated as a balance of revenue due to the Government, or as a payment from the public Treasury, appears immaterial, for in neither case are such payments recoverable by the Government. They are disbursements of Malikana, enjoined by the law, which are as exclusively the property of the Proprietor under the Court of Wards, as the Jumma is that of the Government.

3. One of the fundamental principles of the Permanent Zemindary Settlement, as may be gathered from the preamble to Regulation XXV. 1802, was, that all

3d May, 1832.

Vide C. O. 8th May 1828.
„ *23d July* 1838.

I am directed by the Board of Revenue to request, that instead of the *quarterly* Return at present submitted to them, you will forward *monthly*, together with the Statement of "Demand Collection and Balance," an Account of the prices of Salt, and of the different kinds of Grain, in your District, specifying briefly, in the column of Remarks, the cause of any material alteration that may have taken place.

Zemindaries should be so moderately assessed, as to yield, year with year, not only the Jumma assessed upon them by Government, but a surplus *Malikana*, or Proprietor's profit, to the Zemindar, which it is well known was calculated, at the lowest, at ten per cent. above the Jumma payable to Government.

4. Section XIV. Regulation V. 1804, more explicitly regulates this two-fold receipt in lands which fall under the management of the Court of Wards, and establishes clear rules for separating the Proprietor's Malikana from the Government Jumma, and preventing any arrear of the latter from interfering with the regular payment of the former, when the collections of the two devolve upon the Collector.

5. Its *first* clause directs the amount of the whole, in the gross, to be paid into the hands of the Collector.

6. Its *second* clause next provides that the disqualified proprietor, and his family, shall, for their support, receive a Malikana of 10 per cent. of the Government Jumma, or if it be not realized, of the 'revenue actually paid to Government.' This Malikana, Clause *third* requires, shall be paid monthly 'for their use, in the proportion of the public revenue received from the property,' and clause *fourth* declares, that this Malikana 'shall be paid as well in years of deficient, as of surplus produce' whilst it expressly provides on the contrary, that if the '*neat* collections,' (obviously implying the deductions of this Malikana, and other charges, from the gross collections made by the Collector) 'of any year, prove unequal to the discharge of the fixed (Government) Assessment, the deficiency shall be made good by the surplus collections of future years.'

7. Whilst the dues of the Government and the Zemindar respectively are thus realized, in the gross, by the Collector, these Enactments clearly define that the Government is entitled to such portion of its Jumma alone, and the Proprietor to such proportionate share of his Malikana, or per centage thereon, as may be actually realized from the country. Neither is entitled to the whole exclusively, nor possesses any preference, or priority, in appropriation over the other. In *all* seasons, however, the Zemindar under the Court of Wards is secured absolutely in a receipt; but it is justly proportioned exactly to that received by the Government. Where the lands do not produce sufficient to defray both in full, the Government have no right to appropriate the whole to the liquidation, in the first instance, of its Jumma.

31st May, 1832.

Vide C. O. 15*th Mar.* 1849, *para.* 3.

I am directed by the Board of Revenue to explain to you, that Regulation V. of 1832 was enacted for the purpose of legalizing, and removing obstacles to the general levy of Moturpha, as formerly practised, and preventing the evasion of the tax, and not with an immediate view of raising a greater amount of revenue from that source; and in consequence to desire that you will not, under its provisions, extend the levy of that tax to places where it has not been before collected, without having received their sanction for the measure; in applying for which, you will be good enough to furnish clear and explicit information, as to the rates at which you propose to assess individuals, and the amount of revenue likely to be derived to Government.

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8. Where, after a series of years of superintendence by the Court of Wards, the actual management of the Revenue Authorities themselves shows, that surplus collections are not forthcoming to liquidate the Jumma and Malikana in full, it is evident that this must arise from the Government Jumma having exceeded the rate contemplated when the public Assessment was fixed in perpetuity; and seems to be the cause why the law, as explained in the three former letters of this Court, prevents the enforcement against the Estate of the disqualified Proprietor, of any arrear due at the expiration of the Court of Wards' management." *Sudder Udalut to Govt.* 4*th Aug.* 1834, *recd. from Govt.* 15*th in con.* 25*th Aug.* 1834, *Rev. Dept. No.* 711.

Note 3.—" 1. I am directed by the Board of Revenue to acknowledge the receipt of your letter of the 8th Instant, enclosing copy of one from the Sub-Collector, Sir H. Montgomery, relative to the Estate of a considerable Meerassidar of the District of Tanjore, whose heir is a Minor.

2. The Board of Revenue entirely concur in the view taken by Sir H. Montgomery of this case, and approve of the measures taken by him in consequence.

3. By Sec. XX. Reg. V. of 1804, the Courts were authorized to interfere 'in cases of Estates held by joint possessors, and subject to an undivided Assessment of the public revenue, where one or more of the joint possessors might die, leaving heirs incapacitated by minority.' By Sec. III. Reg. X. of 1831, this authority was 'extended to property of every description, not subject to the jurisdiction of the Court of Wards, and to the heirs of single, as well as joint, possessors of Estates, real and personal.' It appears to the Board to be quite clear, that it was intended by the latter provision, that the Zillah Court should interfere for the protection of the property of Minors, in cases of Estates paying revenue to Government, and therefore liable to the jurisdiction of the Court of Wards, as well as in cases of Estates not liable to their jurisdiction, upon the representation of the Collec-

7TH JUNE, 1832.

Sudder Udalut to Govt. 6*th Feb.* 1832, *recd. from Govt.* 10*th in con.* 13*th Feb.* 1832, *Rev. Dept. No.* 138.

Vide C. O. 3*d Sep.* 1832.

1. I am directed to acknowledge the receipt of your letter of the 25th ultimo, requesting the opinion of the Judges of the Sudder Udalut on the question whether "the provisions of Regulation XXVIII. of 1802, do, or do not, confer upon Mauniumdars, the privileges possessed by other landholders, for the recovery of arrears of rent by distraint.

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tor, that the Court of Wards have declined to interfere, and upon his report that the circumstances of the case render it expedient that a Guardian should be appointed, 'to the end that injury may not arise to the property.' It cannot be intended to exclude Estates paying revenue to Government, and therefore *liable* to the jurisdiction of the Court of Wards, since such Estates are expressly mentioned in Sec. XX. Reg. V. of 1804, and the provision contained therein is extended, and not in any point restricted, by Sec. III. Reg. X. of 1831. By property 'not *subject*' to the jurisdiction of the Court of Wards, as it is expressed in this Section, the Board understand to be meant, property that has not been taken under the charge of the Court of Wards, that is, property not *actually* subject to their jurisdiction. It seems to the Board to be evident that the case in question is excepted from the restrictions contained in Clause *third*, Sec. XVI. Reg. III. of 1802, referred to by the Acting Judge.

4. As the Board do not think it advisable to assume charge of this property as Court of Wards, they suggest that another application be made to the Zillah Court, with reference to the 4th para. of the Acting Judge's letter,* accompanied by an intimation that the Board have determined to refrain from interfering as Court of Wards. If the Acting Judge still declines to proceed in the manner directed by Section XX. Reg. V. of 1804, it will be necessary to bring the subject under the consideration of the Sudder Udalut."—*To Prin. Collr. Tanjore,* 14*th March,* 1836, *No.* 459.

* "Should you still think that the Zillah Court is bound to interfere in the present case, I request you will explain to me fully the authority and grounds upon which it can act."—*Acting Judge of Combaconum to Sub-Collr. Tanjore,* 25*th Feb.* 1836, *para.* 4.

Note 4.—" 1. From the letter addressed to Government by the Acting Secretary to the Board of Revenue, under date the 5th March 1838, the Court of Sudder Udalut gather, that the sale of the Seerapooram Estate 'at present administered by the Revenue authorities of the District, for the Minor Proprietor, under the superintendence of the Court of Wards, is about to take place, at the instance of a creditor, under precept from the Judges of the Northern Provincial Court, on a Bond, the principal of which was Rupees 16,000;' that, 'since the Estate has been taken under the management of the Court of Wards, a very considerable

2. According to the preamble to Regulation XXVIII., the power of distraint was granted to Landholders, and Farmers of land, in order to insure the punctual collection of the public revenue. Section II. declares to whom the power is granted, namely, to Proprietors of land, of which term a definition is given in clause *first*, Section II., Regulation XXVII. of 1802—and Farmers of land, holding Farms immediately from Government—and Under-farmers farming lands from Proprietors of land. In short, all persons who are liable to pay revenue to Go-

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arrear has accrued thereon, the net balance against the Estate being now Rupees 9,509-10-9.'

2. The Board of Revenue then proceed to observe that inasmuch as 'it is provided by Clause *fourth*, Section XIV. Regulation V. of 1804, that the lands of incapacitated Proprietors shall not be answerable for the revenue assessed thereon, but that when a deficiency occurs in one year, it shall be made good by the surplus collections of future years; and as the Judges of the Sudder Udalut have ruled, that the Court of Wards are compellable to surrender the lands to the Proprietor so soon as his disqualification is removed,* notwithstanding there may be a balance of revenue against them, which in that case is lost to the State;' 'and it being moreover expressly provided,† that the discharge of private debts shall not in any case interfere with the payment of the public revenue; it seems' to them 'to be necessary, while the incapacity continues, that the control of the Court of Wards over the lands, should be maintained without interruption by process from the Courts, until the deficiency is recovered; or that, if the process of the Court is permitted to have course, and the lands are thereby brought to sale, the demands on account of Arrears of revenue should be first satisfied out of the proceeds;' that 'the Board are not prepared to dispute that the Courts, which are not precluded from deciding Suits against Minors, have the right to cause execution of their decrees by sale of lands belonging to such Minors, notwithstanding there is a balance of revenue against them, but they maintain that if, thereby, Government is cut off from the means of recovering that balance in the way prescribed by the Regulation, it must be made good out of the price for which the lands are sold, before any part thereof is appropriated to the private creditor.'

* *See para.* 3, *page* 130.

† *Sec.* XVII. *Reg.* V. 1804.

3. The reasons for rendering the lands of incapacitated Proprietors not answerable for the payment of the Arrears of public revenue, accumulated while under the management of the Court of Wards, and which may remain due at the period that the Court of Wards are compellable to surrender the lands to the Proprietor, have been stated in the Proceedings of this Court, laid before Government on the 4th August 1834,‡ and in the letter addressed to the Secretary to Government, in the Judicial Department, under date the 7th December 1831 ‖; one of the most important of these reasons is, the contemplated continuation of the management of the Estate,

‡ *Vide preceding Note* 2.

‖ *Vide C. O.* 30*th April* 1832.

vernment for their lands, have the power to distrain the property of Under-renters, to enable them the more readily to answer the public demands; and under Section XXXVIII., the same power is extended to Managers of Estates, and to Collectors holding lands in attachment, or making a Khas collection on the part of Government. Mauniumdars, and others similarly situated, having no revenue to pay to Government, have not been vested with the powers of distraint, and there is nothing in the Regulation which leads the Judges to suppose that it was intended to confer such powers on them.

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by the Court of Wards, so that 'if the net collection of any year should prove unequal to the discharge of the fixed Assessment, the deficiency shall be made good by the surplus collections of future years;' (but that this could not possibly be effected in the cases instanced by the Board of Revenue in the 5th para. of their letter of the 5th of March, is quite clear,) and the Court of Sudder Udalut would, on the present occasion, record their opinion, that there is nothing in the Regulations to authorize the sale of the Estate of an incapacitated Proprietor, while it is under the management of the Court of Wards, without first providing for the payment of the arrears due to Government, or in other words, that the Court of Wards cannot be compelled, by the process of any Court, to relinquish the management of the Estate, or any part thereof, of an incapacitated Proprietor, until his *incapacity ceases*, unless the arrears due to Government can be satisfied out of the proceeds of the sale of the Estate."—*Sudder Udalut to Govt.* 1*st June*, 1838, *received from Govt.* 12*th in con.* 25*th June*, 1838, *Rev. Dept. No.* 859.

Note 5.—" 1. In reply to your letter of the 26th April, I am directed by the Court of Wards to inform you, that, in their opinion, it was not competent for you to have attached the Shevagunga Estate, previous to the receipt of the authority of the Governor in Council.

2. They also consider that you cannot legally compel the Servants of the late Zemindar to account for sums received and disbursed during the Zemindar's life time; but in regard to expenditure made during the interval that elapsed between his death, and the assumption of the Estate by the Court of Wards, cases may arise in which it would be incumbent on you to make those who had charge of the property account for it. The interests of the Zemindary may require it, especially with reference to the correctness of the Inventory which the Manager is bound to furnish under Clause *second*, Section XII. Regulation V. of 1804. This is a point on which you should not fail to satisfy yourself."—*To Collr. Madura*, 27*th May* 1850, *No.* 1017.

Note 6.—" The Government must remark, that it was not competent to the Court of Wards to make over the Estate to the care of the Mother and Grandmother of the Minor, of their own authority. On the decease of the former Proprietor, they should have laid before Government the report upon the Pollium

3D SEPTEMBER, 1832.

Sudder Udalut to Govt. 22*d Aug.* 1832, *recd. from Govt.* 28*th Aug. in con.* 3*d Sep.* 1832, *Rev. Dept. No.* 764.

Vide C. O. 7th June 1832.

1. I am directed by the Court of Sudder Udalut to acknowledge the receipt of the Chief Secretary's letter of the 8th of May last, calling for their opinion, with reference to my predecessor's letter of the 6th of February last;* "whether, in cases in which lands held by Mauniumdars &c. are subject to the payment of a Quit Rent, that circumstance brings the holders within the description of persons specified in Section II. Regulation XXVIII. of 1802; or, in other words, whether the Quit Rent thus payable comes strictly within the description of 'public revenue,' for the punctual collection of which, the powers of distraint were given to Proprietors of lands and others."

* *Vide C. O. 7th June* 1832.

2. The Court of Sudder Udalut are of opinion, that when the Quit Rent is not merely nominal, and the lands are consequently classed as Malgoozary, the land holders alluded to come within the description of persons specified in Section II. Regulation XXVIII. of 1802.

3. In their Proceedings of the 20th of December 1808, upon a question "whether land held on a favorable rent, or a Quit Rent, is to be considered Malgoozary or Lackiraz," the Court of Sudder Udalut ruled, that "land paying revenue, however trifling, to the Government, is, it matters not by what tenure it may be held, Khiraz, that is to say, not Lackiraz (exempt from paying revenue to Government) but Malgoozary (subject to the payment of revenue to Government,)" and this Court have subsequently declared that "all land which is *not Lackiraz, is Malgoozary.*"†

† *Vide C. O. S. U.* 11*th Oct.* 1827, *last line.*

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required by Section III. Regulation V. of 1804, and awaited their orders."—*Ext. Min. Con.* 30*th Aug. in con.* 9*th Sep.* 1850, *Rev. Dept. No.* 819.

Note 7.—" The Government quite concur in the remarks of the Commissioner (*Northern Circars*) in paras. 9-10 of his Proceedings‡; as, when the Estate of a Minor is placed under charge of the Court of Wards, the balances of the public demand which may accrue under their administration must be written off at its close. It is but reasonable that the surplus yielded in one year of their management should be applied to meet the deficiencies of other years of the same series, in place of being carried back in liquidation of balances which fell due before the Estates came under care of the Court. The arrears against Deevy will require to be re-adjusted on this principle."—*Ext. Min. Con.* 5 *in con.* 7*th Oct.* 1850, *Rev. Dept. No.* 931, *para.* 9.

‡ 21*st Aug.* 1850, *No.*92.

4. The Proprietors and Renters subject to the provisions of Section II. Regulation XXVIII. of 1802, are described in Section II. Regulation XXVII. of 1802, to be, every Proprietor of land who pays the revenue assessed on his Estate immediately to Government, and every Farmer of land holding a Farm immediately from Government.

5. The two Regulations above alluded to, originally referred only to those lands on which a Permanent Assessment had been fixed; but by Regulation II. of 1806,* the provisions of Regulations XXVII. and XXVIII. of 1802, were extended to all lands on which the revenue was not permanently fixed, and the powers of distraint were thus authorized to all persons described in Section II. Regulation XXVIII. of 1802, whether their lands were permanently assessed or not.

* *Section* VI.

6. There is no allusion in the Regulations, in respect to the rates of rent or revenue payable to Government requisite to constitute the right to exercise the powers of distraint. The provisions of Section II. Regulation XXVIII. of 1802, as above shown, are applicable to the Proprietors and others, of *all* Malgoozary lands, whether the rent or revenue thereon is permanently fixed or not, and if it had not been intended that they should apply to holders of Malgoozary lands of every description, whatever might be the conditions upon which they were held, it would have been necessary to define in what cases the Proprietor or Renter might, or might not, exercise the powers of distraint; and this not having been done, the Court are of opinion, that the powers of distraint may be exercised, under the Regulations, by all Proprietors and Renters of land paying rent or revenue to Government, however trifling that rent or revenue may be.

3D SEPTEMBER, 1832.

Sudder Udalut to Govt. 24*th Aug.* 1832, *received from Govt.* 28*th Aug. in con.* 3*d Sep.* 1832, *Jud. Dept. No.* 525.

1. I am directed by the Judges of the Sudder Udalut to acknowledge the receipt of your letter of the 17th Instant, requesting that they will state their opinion as to the mode in which the accounts of Fines levied under Regulation VII. of 1832, should be kept and rendered; and to whom the Fines should be paid: and also in respect to the office from which the salaries of Moollahs, or Brahmins, employed in administering oaths, under the same Regulation, should be obtained.

2. The Judges, in reply, direct me to state, that with respect to Fines realized under the Regulation in question, they would suggest that a Statement should be kept, and rendered monthly to the Collector of the District, to whom the amount should likewise be paid.

3. The Judges have reason to believe that all Officers in charge of Military Police, under the Regulation referred to by Government, have separate Establishments attached to them, and they see no cause why the persons employed to administer oaths, should not be paid in the same manner, and from the same source, as the other Servants.

6th September, 1832.

From Govt. 21*st Feb. in con.* 2*d March* 1826, *Rev. Dept. No.* 127.

Vide C. O. 13*th July* 1826, *para.* 23.
,, 1*st July* 1833.

6. Your remarks in para. 22, respecting the outstanding balance on account of Tuccavy, in the Collector's Accounts, are considered just. If a ryot owes a balance both of Tuccavy and of revenue, after collections have been made from him equal to the amount advanced him as Tuccavy, this must be owing to a defective mode of keeping the Accounts. All collections from him after the Tuccavy has become due, should be regarded as received in repayment of Tuccavy, until it has been fully repaid; and whatever balance may afterwards be due from the ryot, it must be on account of revenue alone.

11th October, 1832.

Proceedings Sudder Udalut 17*th Sep.* 1832, *recd. from Govt.* 26*th Sep. in con.* 4*th Oct.* 1832, *Rev. Dept. No.* 861.

Vide C. O. 23*d May* 1831.
,, 28*th Apl.* 1845.

1. A reference has been made to the Court of Sudder Udalut, respecting the construction of that part of Section VIII. Regulation XXV. of 1802, which refers to the registry of sales and other transfers of land, and of the provisions on the same subject contained in Section III. Regulation XXVI. of 1802.

2. The Provincial Court for the Southern Division have pointed out, that different constructions have been given to these provisions of the Law, and have stated their opinion, that the object of the restrictions regarding the transfer of Zemindary lands, in those Enactments, is the

security of the public revenue; that they are not intended to affect the validity of claims for the recovery of such Estates, or portions of Zemindaries, though the transfer on which the claim was founded might not have been registered at the office of the Collector; and that it is against the Government that transfers of land, being unregistered, must be held to be not valid, and not against the transferrers.

3. The Court of Sudder Udalut entirely concur with the Provincial Court in opinion, that the want of registry does not affect the validity of a sale of land, as between the seller and purchaser, and that an unregistered transfer is invalid only as respects the Government.

4. At the period of the enactment of the Regulations abovementioned, the Government were legislating between themselves and the Proprietors of Zemindaries, and their view extended no further.

5. It has been ruled repeatedly by the Sudder Court, that it is not in the power of any Court of Judicature to interfere with the registry of lands; that Collectors are answerable that no new registry is made without sufficient proof of a bonâ fide transfer; that they alone have authority to perform the registry in the manner, and under the circumstances, set forth in the Regulations; and that a registry in other names cannot prevent a party's recovering lands, if adjudged to him by a Judicial decree.

6. It has been Judicially determined by the Sudder Court, in their decree in Appeal No. 2. of 1827, that the registry of land in the name of a party, is altogether insufficient to prove his right of property, and that, taken at the best, it only sets him up as the ostensible Proprietor; and that judgment virtually involved a decision upon the construction of the provisions under consideration, by affirming the title of a party to an Estate which stood registered in the name of another.

7. In consequence of the difference of opinion stated to prevail on this subject, the Court have considered it proper to give it a full discussion. It is sufficiently obvious that registry by the Collector cannot confer a title; and the converse of the proposition, namely, that want of registry cannot take away a title to landed property, follows as a necessary consequence.

8. It is of course wholly incompetent to the registering Officer to decide whether, or not, a transfer be conformable to the Hindoo or Mahomedan Law, and any other construction of Section VIII. Regulation XXV., and of Section III. Regulation XXVI. of 1802, than that declared in the 3rd paragraph of these Proceedings, would have the effect of stopping the jurisdiction of the established Courts in a matter which it belongs to them exclusively to determine.

28TH JANUARY, 1833.

Vide C. O. 1*st Mar.* 1830.
,, 13*th June* 1836.
paras. 2 *and* 10.
See also C. O. 5*th Sep.* 1850.

The Board of Revenue having observed, that the Accounts Particular of Batta paid to Public Servants on circuit, and of Cooly and Cart hire for conveying Dufters, which are furnished to their Office, do not contain the details necessary to enable them to pass the charges; I am directed to transmit to you the accompanying forms, A and B, and to request that they may be adopted in future, in furnishing the Accounts Particular in question.

A.

Account Particular of Batta to the Hoozoor Cutcherry Servants of the District of when on Circuit in Fusly (*a*)

Names.	Employment.	No.	Amount of monthly Pay in Rupees.	Period employed in travelling from one station to another.		Number of days for which Batta has been paid after coming to a halt.	Total days.	Number of Coolies allowed to each per day.	Total Coolies.	Hire of Coolies at 3 Madras fanams (*b*) each.	
				From what date to what date.	Number of days.					Amount in Madras Fanams.	Amount in Rupees.
1	2	3	4	5	6	7	8	9	10	11	12
			R. A. P.								

(*a*) *Vide also a filled up Batta Account Particular, annexed to C. O.* 13*th June* 1836.

(*b*) *Three Madras Fanams are reckoned equivalent to three Annas and nine Pice, vide C. O.* 5*th Sep.* 1850, *para.* 1.

B.

Account Particular of Carriage hire for the Cutcherry Accounts, when on Circuit, in the District of in Fusly

Department to which the Dufters belong.	From one station to another.	Total miles.	Carriage.								
			No. of Bullocks.	No. of Carts.	Rate of hire.	Amount.	No. of Coolies.	Rate of hire.	Amount.	Total.	Grand Total.
1	2	3	4	5	6	7	8	9	10	11	12
					R. A. P.	R. A. P.		R. A. P.	R. A. P.	R. A. P.	R. A. P.
Serishtadar's Cutcherry Dufters.	From — to — in Jan. 1833										
English Writers' Department.	From — to — in Jan. 1833										
Moonshees' Dufters.	From — to — in Feb. 1833										

11TH FEBRUARY, 1833.

Vide C. O. 28*th Apl.* 1831.
„ 13*th May* 1833.
„ 2*d May* 1836.

**Page* 889.

1. With reference to the order of Government dated 4th December 1832, published in the Fort St. George Gazette of the 5th of the same month,* I am directed by the Board of Revenue to transmit, for your information and guidance, the accompanying copy of a correspondence with Government, by which you will understand, that it is only charges for Contingencies incurred by Collectors, at their discretion, not exceeding 20 Rupees, that are to be audited quarterly; and that the Ordinary Charges incurred under general sanction, and the Ordinary and Extraordinary Charges incurred under Estimate and special sanction, are to be audited annually as heretofore; and that the Charges for which Estimates are required to be submitted are those for Advances for Cultivation, the Manufacture of Salt, &c., for Extra Establishments of every description (which are never to be continued from one year to another without re-

newed sanction,) and, generally, Charges of an extraordinary nature required to be incurred occasionally, the Estimates for which should be submitted as the occasions arise. The Estimates must show the particulars of the charges proposed to be incurred, and the general Estimate for each year must be submitted within two months from its commencement.

2. For your further information with respect to Extra Establishments, and Charges authorized on emergent occasions, an Extract from a letter from Government dated the 23d Ultimo* is annexed.

**In con. 28th Jan.* 1833, *Rev. Dept. No.* 100.

" The Right Honorable the Governor in Council has resolved, that Charges which have been authorized on emergent occasions, or for definite periods, will not be passed beyond those periods, without further specific sanction; and Collectors are required to report, from time to time, the expediency of maintaining any Establishments that may be allowed as a temporary arrangement."

Vide C.O. 13*th July* 1826, *para.* 26.
" 7*th Apl.* 1834.

3. The Board desire that you will carefully revise the charges on account of Saderwared, in the Hoozoor and District Cutcherries, and that you will submit a detailed Estimate of the articles required for the use of each Cutcherry during a year, showing the average quantity and price of each article according to the accompanying form.(a) The Board hope that you will be able to affect a reduction of charge on this account. You will of course submit annually, Accounts Particular of the *Charges actually incurred* for sanction.

Board of Rev. to Govt. 24*th Jan.* 1833, *No.* 30, (174.)

† *Vide Gazette*, 1832, *page* 889.

1. The order of Government dated 4th December 1832,† respecting Charges, having been construed differently, by different Officers ; the Board of Revenue think it proper to request the instructions of Government on the subject, with reference to the following observations.

2. By the above order, all Public Officers are prohibited from incurring charges exceeding 20 Rupees, in cases which admit of an Estimate

(a) *Form omitted, as Estimates are not now furnished annually, Standards having been fixed, subsequently to these orders, for regulating the Saderwared disbursements in each district.*

being made, and are not of an emergent nature, without the previous sanction of Government.

3. It is explained that this order is not applicable to disbursements required to be made under any special provision of the Regulations. It is obviously not applicable to the charges for permanent Establishments, which have been fixed under the sanction of Government. Upon the same principle the Board apprehend it is not applicable to *Ordinary* Charges for which Government have given a general sanction. Of these charges, some are subject to the application of prescribed rules and rates, such as the Batta allowed to Native Servants on circuit, the Rewards for the destruction of wild beasts, &c. : others are regulated upon a settled plan, the rates however varying with prices, wages of labor, &c., such as the charges for Saderwared, for conveying Treasure from the Talooks to the Hoozoor, carrying the Records required by the Collector on circuit, shipping Salt, &c. Of the latter description of charges, the Board think that a certain limit should be assigned to the charges for Saderwared, and they propose to call upon the Collectors to revise the charges on this account, in the Hoozoor and District Cutcherries, and to submit a detailed Estimate of the articles required for the use of each Cutcherry, showing the average quantity and price of each article, to enable them to fix the limit. Of course the Collectors will still be required to account for the actual expenditure within the prescribed limit.

4. The charges for which Estimates should be submitted, the Board conceive, are, those for Advances for Cultivation, the Manufacture of Salt, &c., and for Extra Establishments of every description ; and generally, Charges of an extraordinary nature required to be incurred occasionally.

5. The Board apprehend that it is only charges for Contingencies incurred by Collectors at their discretion, within the limit of 20 Rupees, that are to be audited quarterly ; and that the Ordinary Charges incurred under general sanction, and the Ordinary and Extraordinary Charges incurred under Estimate, are to be audited annually as heretofore.

From Govt. 5th in con. 11th Feb. 1833, *Rev. Dept. No.* 165.

1. I am directed to acknowledge the receipt of your Acting Secretary's letter of the 24th ultimo, No. 30, and to state, that the Right Honorable the Governor in Council wholly concurs in the opinion therein expressed.

2. The charges to which the Circular Order had reference, were solely extraordinary charges.

14TH FEBRUARY, 1833.

From Govt. 8th in con. 14th Feb. 1833, *Rev. Dept. No.* 179.

Vide C. O. 22*d Feb.* 1836.

11. The proceedings of the Principal Collector, which have just been reviewed, exhibit not only a want of diligent attention to his duty in general, but an habitual disregard of your commands. The Government cannot look to you for a successful administration of the great interests confided to your care, if the Officers immediately subordinate to you are permitted, with impunity, to transgress your repeated orders. It is impossible to maintain a sound, or uniform system of Government, so indispensible to the prosperity of India, if every Collector is at liberty to act upon his own independent notions of expediency. To you is committed the duty of superintending, directing, and controlling the administration of the Revenues, and by the Regulations under which you act, you are made responsible that the Executive Officers employed under you, discharge their functions with assiduity; they being required to pay a ready and implicit obedience to your orders. The principles to be observed in the administration of the Revenue having been established, it is for you to take care that they are followed, constantly and uniformly, under such rules as may be suited to the varying circumstances and usages of different Districts. The Government will expect from you a strict and vigilant attention to this duty, and will be prepared to support that authority which the law has given you, for the promotion of the public good. The Right Honorable the Governor in Council enters into and adopts the sentiments of the Honorable Court, contained in their despatch of the 27th May 1829,* and has resolved that those Officers who prove defective in the discharge of their duty, either through inefficiency, disobedience, or neglect, shall be re-placed by others, who are better qualified to fill high stations with credit to this Government. Your Board have well remarked,† in commenting on the despatch above adverted to, that "if a Collector is found to be lax in his administration, and negligent of his duty, or unable to perform it in matters which come more immediately under your view, it may be presumed that his remissness, or inability, extends to things out of your sight." On this principle the Right Honorable the Governor in Council will judge of the conduct of Collectors, and of their fitness for stations in which the prosperity of

* *Received from Govt.* 19*th Jan. in con.* 1*st Feb.* 1830, *Rev. Dept. No.* 69.

† *To Govt.* 17*th June* 1830, *No.* 309 (1805,) *para.* 14.

the people so essentially depends upon the personal character and influence of the presiding Officers.

4th April, 1833.

Vide C. O. 12th Sep. 1831.
„ *25th May* 1835.

I am directed by the Board of Revenue to transmit to you the accompanying Notice, which they have desired to be stuck up in their office; and to request that you will make the same generally known, for the information of persons who may have occasion to address Petitions to the Board of Revenue.

NOTICE

Is hereby given, to all whom it may concern, that if persons who have presented Petitions to the Board of Revenue, and received an answer by endorsement, shall present Petitions again upon the same subject, and setting forth no new matter material to their application, their Petitions last mentioned will be returned to them, without further notice being taken.

It is further notified, that Petitions complaining of orders of, or appealing from decisions passed by, Collectors, and other Revenue Officers, which may appear to have been given in writing, will not be attended to, unless they are accompanied by the order or decision complained of.

2d May, 1833.

From Govt. to Collr. Masulipatam 30*th April*, 1833, *received from Govt.* 30*th Apl. in con. 2d May*, 1833, *Rev. Dept. No.* 498.

Vide C. O. 3d July 1834.

1. I am directed to acknowledge the receipt of your letter of the 18th Instant.

2. The Right Honorable the Governor in Council was aware, at the time of passing the order of the 12th Instant,* that the distribution of the monthly pay of all the Establishments under the control of a Collector, could not be superintended by himself, or his Assistants; but he considers it desirable that occasionally, when the Collector, or any of his European Subordinates, may be at the Hoozoor station, or at the Cusbah of a

* *Vide Gazette* 1833, *page* 274.

Talook, he should cause the salaries of the Native Establishments on the spot to be distributed in his presence, and should take that opportunity to ascertain that the payments have, on previous occasions, been regularly and fully made. The Right Honorable the Governor in Council is of opinion that, on all occasions, the pay of the Subordinate Officers, both on the Hoozoor and Talook Establishments, should be distributed in the presence of the Native head of each department. In the Hoozoor Cutcherry, the salary of the Native Accountants should be paid in the presence of the Serishtadars; that of the Magistrates' Office in the presence of the Jawaubnavees; that of the Sayer in the presence of the Sayer Moonshee, &c. &c.; and all others in the presence of the head of each respectively. You will however use your own discretion in making such arrangement as you may think best calculated to secure, to every individual, the receipt of his full pay, and to do this you must hold one person in each department responsible for the correct disbursement of their salaries to the Servants composing it.

9th May, 1833.

Board of Rev. to Govt. 11th April 1833, *No.* 137, (618).

Vide C. O. 13*th July*, 1826, *paras.* 37 *and* 40.
" 2*d Nov.* 1837.

5. With reference to the Circular Order of Government dated the 30th November 1830, (*a*) the Board avail themselves of this opportunity of submitting, for the consideration of Government, copy of a letter addressed by them to the Principal Collector of Nellore, under date the 21st Ultimo, in which they have intimated an opinion, that, although by those orders it is necessary that the sanction of Government should be obtained for the re-employment of any person who has been dismissed from the Public Service, for recorded misconduct, that rule is not meant to apply to Servants who have been removed from office merely for neglect of orders, unfitness

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(*a*) " The Right Honorable the Governor in Council having had occasion to observe, that the re-employment, in any Public Office, of Native Servants who have once been dismissed for recorded misconduct, is attended with great discredit and detriment to the public interests, has resolved peremptorily to prohibit this practice in future; and all Public Officers are accordingly hereby forbidden to entertain, on their Establishments, any Native Servant who shall have been previously dismissed from any public situation for recorded misconduct, unless the special sanction of Government shall have been first obtained." —*Govt. C. O.* 30*th Nov.* 1830 *in. con.* 10*th Jan.* 1831, *Rev. Dept. No.* 1080.

for its particular duties, or from any consideration of expediency, without the imputation of criminality or malversation.

6. If this view meets with the concurrence of the Right Honorable the Governor in Council, the Board propose to point it out to the several Collectors, and to instruct them to make a distinction in the terms of Sunnuds dismissing Public Servants for recorded misconduct, and in those merely removing Servants from office upon other grounds; and to make a similar distinction in the periodical Returns furnished to the Board.

From Govt. 3d in con. 9th May 1833, *Rev. Dept. No.* 507.

2. In reply to the 5th para., the Right Honorable the Governor in Council desires me to say, that the orders of Government dated 30th November 1830, apply only to misconduct of such an aggravated nature, as to make it necessary that the offender should receive the sanction of the highest authority for his re-employment in the Public Service; but are not intended to restrict Collectors from availing themselves of the service of men who have been removed from office for conduct unconnected with any imputation of criminality or malversation.

13th May, 1833.

From Govt. 7th in con. 13th May 1833, *Rev. Dept. No.* 537.

Vide C. O. 11*th Feb.* 1833.
,, 24*th Feb.* 1834.

I am directed to acknowledge the receipt of your Acting Secretary's letter of the 18th ultimo, No. 162, and to acquaint you that the Right Honorable the Governor in Council concurs with you in thinking it advisable, that the rule* which directs that Charges, within the limit of 20 Rupees, are not to be incurred repeatedly on the same account, without sanction, should be construed as applicable to the Statements to be submitted for audit quarterly, and as restricting Collectors from incurring charges, within the quarter, exceeding in the aggregate 20 Rupees, on any one account, but allowing the same discretion for every quarter.

* *Vide Gazette* 1832, *page* 889.

1st July, 1833.

Vide C. O. 6*th Sep.* 1832.
,, 11*th Feb.* 1839.

Adverting to the large amount of the Advances for Cultivation about to be made to the ryots of the several Districts, in the ensuing Fusly; the Board of Revenue deem it

proper to call the particular attention of Collectors to the instructions contained in a Circular letter from this Office, dated the 16th March 1818, (a) by which they should be guided in making issues of Tuccavy.

(a) *Note* 1.—" 1. Frequent instances have occurred of late years, of Collectors sending to the Board their Estimates of Advances required in aid of the cultivation of their Districts, at so late a period of the year, that if the Advances have not been issued without waiting for sanction, they must prove, when issued, in a great degree, useless.

2. I am directed to call your particular attention to the suggestions respecting the issue of Tuccavy, and the means of preventing abuses, contained in the accompanying* copy of a letter addressed by Colonel Munro, when Principal Collector in the Ceded Districts, to the Subordinate Collectors under his authority; and to desire that your Estimates of Tuccavy may be submitted sufficiently early, to be sanctioned in time to render the Advances really useful.

* *See Note* 2.

3. You will observe that Colonel Munro did not allow Advances to be made to persons owing balances, because there is danger that the Tuccavy money would be re-collected (as has been too frequently the case) in payment of the Revenue. Whether a cultivator is compelled to sell his ploughing cattle and seed grain in liquidation of his balance, and Advances of money are made to him to re-place them; or whether Advances are made to him before the sale of these articles, and re-collected in revenue, the result is nearly the same. The duty of a Collector is to prevent the collection of the revenue to so injurious an extent. Before Advances of money are made to cultivators owing balances of current revenue, it will of course be proper to ascertain that the balance is not realized beyond the means of the cultivators, and that the Tuccavy is duly appropriated."—*C. O.* 16*th March* 1818.

Note. 2.—" 1. Though I wished to avoid making any Advances for cultivation, until the whole of the revenue of the current year should have been realized, yet as a rigid adherence to this intention might occasion their being withheld, until the sowing season, in which they are chiefly beneficial, was past, I think it necessary to authorize an immediate issue, under certain restrictions.

2. The first point to be considered is, the amount of the sum to be advanced; and the mode that most readily occurs as the most likely to ascertain it, is, to direct the Amildars to send in Estimates of the sums required for their respective Districts. These Estimates might, in some few instances, assist us in forming our judgment of the average amount, but they are seldom entitled to much confidence; for some Amildars, from indolence or ignorance, call for a great deal more than is wanted; and others do the same, either with a view to turn some of the money for a time to their own use, or by exaggerating the distress of their Districts, to recommend themselves by displaying their skill in keeping up its Revenue. On these accounts it would answer little purpose to wait for information from them, and I have therefore resolved to adopt four per cent. of the

4TH JULY, 1833.

From Govt. 12th in. con. 18th April 1833, *Rev. Dept. No.* 407.

40. There are only two incidental remarks to be made in conclusion of this important subject. The first is, that no Subordinate Authority should be permitted to stigmatize a Public Officer as "unworthy to

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gross Settlement of the current year, as the standard for granting Tuccavy. By the gross Settlement, I mean the sum total of land rent, before deducting the collections under the Nizam's Government. No District is in any instance to receive a greater proportion than four per cent., though some may receive less, when it does not appear that the ryots stand in need of so much.

3. One half of the Tuccavy may be immediately transmitted to the Amildars, for distribution, and the other half next month, or earlier if your current year's balances shall have been recovered; but no Amildar must either now, or hereafter, give Tuccavy to any Village on which there is a balance. It is a favorite practice among Amildars to grant those ryots who cannot pay their rents, an Advance equal to the deficiency, to carry it to account as Tuccavy, and to receive it from them again, in the same instant, as arrears of current rent. The reasons assigned for this are, that it saves the ryots from the loss which they would sustain by selling their cattle at an under rate, and the Circar from the diminution in the next year's revenue, which would have happened from their losing, with their cattle, the only means of cultivating their lands; and that by keeping their cattle, and seeing the debt of Tuccavy hanging over them, they are stimulated to make extraordinary exertions to clear themselves the ensuing year. Notwithstanding these arguments, I suspect that the custom is attended with more harm than advantage, for it often tempts the ryots to be improvident, in the hope of getting another loan next year; and the Amildar to be remiss in his collections, by the facility of making them up by Tuccavy; and it encourages the introduction of a loose system, by carrying on from year to year, as Tuccavy, that which, in effect, is an outstanding, and, most probably, irrecoverable balance. When ryots are unable to pay their rents, I think it is better to remit them, than to make a fictitious recovery by the intervention of Tuccavy.

4. The purposes for which Tuccavy are advanced are various: the purchase of seed—of the implements of husbandry—of bullocks—for the repair of old, or the digging of new wells—and, not unfrequently, for the mere subsistence of the ryot, till his grain is ready for cutting. The Amildar must proportion his Advances according to the particular wants of the ryots, giving to one man two, to another twenty, and to a third fifty Rupees; but never exceeding this last sum, without an express order from you. He must likewise consider the rent of the ryot, and not give the same sum to him who pays only five Pagodas, as to him who pays twenty. Seed—subsistence—and the want of one bullock—are the most useful motives for soliciting Tuccavy; and the most common issues therefore, are of sums from five to twenty Rupees.

5. All Advances for Tuccavy must be made in the presence of the Tahsildar, and of witnesses. The money must be paid into the hands of the ryot who de-

serve the Government at any future period." This power ought to reside solely in the Government.

Vide C. O. 14th Dec. 1848. 41. The second observation is founded upon what appears to have been the practice in Canara, of permitting the Head Serishtadar to receive, and dispose of, all the Native correspondence between the Tahsildars and other Officers in the Talooks, and the Collector. The Serishtadar, it would seem, had, at the time alluded to, the power of opening what

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mands it; a receipt must be taken from him, by making him sign his name in the Register opposite to the sum, or touch the pen before his name is entered; he must produce a reputable ryot as his Mal-zamin, or money Security, who must also sign the receipt; the money must be made re-payable in two equal kists, one in February, and the other in March next. The Potail, or one of the partners who rent the Village, is usually the Surety on those occasions, but any ryot of a good character, will answer equally well. The Amildar should publish, that any ryot who is in need of Tuccavy, and has a Surety, may repair with him to the Cutcherry, without waiting for the Potail or Curnum, and he should not be very scrupulous about the ability of the Surety to make good the money, in case of the ryot's failure, for—as no man becomes Security for another without a promise of some advantage, either by receiving a part of the Tuccavy, or a portion of the crop, or a certain number of days of gratuitous labour—by increasing the difficulty of finding security, we raise the price of it, and thus defeat the very end for which Tuccavy is intended, the relief of the ryot. There is, besides, very little danger of his absconding, and while he remains in the country, we can always make him refund to the extent of his means, which, in general, is as much as we have a right to require, and is a sufficient punishment, even if the failure should have happened, not from misfortune, but from negligence.

6. Each Amildar, after finishing his Advances, must transmit a Kulwar, or individual, Statement, showing the sum paid to each ryot, to your Cutcherry. The use of this Statement is to enable you to discover, and prevent, a repetition of the numerous abuses to which Tuccavy is so liable. The Amildars and Serishtadars often apply a part to their own use, and enter the amount as disbursements to certain ryots. The Potails and Curnums who appear at the Cutcherry as Sureties for a body of ryots, often get the whole of the Tuccavy from them, the moment they quit the presence of the Tahsildar, as had been previously concerted, because they brought them to him merely as a deception, to obtain a sum of money for themselves. But they do not always stop here; they sometimes call the money so obtained, a loan, which they are to pay when convenient; and when the Tuccavy becomes due, they exact it from the ryots in whose names it was originally disbursed, and when the truth is discovered, they are themselves very likely unable to refund, from having already expended the whole on a marriage, or in payment of some pressing creditors. By having the Kulwar Statement, you are enabled, by examining such ryots as come to your Cutcherry, and questioning others upon the spot when you go to their Villages

letters he pleased, of reading them in private, of sorting them, of retaining such as he thought proper for reference to the Collector, and of forwarding others to the Subordinate and Assistant Collectors. If this practice is still continued, the Board of Revenue ought peremptorily to forbid it. Every Urzee which comes from the Talooks should be brought to the gentleman whose address it bears, with as much scrupulous care as is maintained with respect to official correspondence every where, and they should be kept in a box under the care, and upon the responsibility, of the Head Peon of the Cutcherry, and upon no account permitted to be opened, except in the presence of the Collector himself, or his Subordinates; and no Urzee that has not been read to the Collector by his Moonshees, and decided upon, should be taken away without his permission. No Tahsildar can be expected to write freely, if his representations are supposed to undergo, in the first instance, an inspection by the Hoozoor servants; and no Collector can successfully administer the affairs of a District, if the corres-

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to satisfy yourselves whether or not the Tuccavy has been actually appropriated as reported.

7. In the months of February and March, when the Tuccavy is to be recovered, the receipts from the ryots must, in the first instance, be carried to that head; and whatever is over, to that of land rent, so that the whole of the balance that may be outstanding shall be land rent only, and not part of it land rent, and part Tuccavy, which is a practice often followed, though it answers no purpose, but to multiply and perplex accounts, without necessity. A balance both of Tuccavy and land rent should only appear against a ryot, when the whole of the collection from him in February, or March, is not equal to his Tuccavy kist, but this will scarcely ever happen, unless he has got more Tuccavy than he pays rent, which can hardly ever be necessary. The receipts from the ryots ought, when a distinction is made, to be called Tuccavy, rather than land rent, because it is probable that the produce of his land is more than it would have been without Tuccavy. We are not even certain that without it he could have cultivated or paid any rent at all. If he fails, after having got an advance, he would have failed still more, had he got none; and it is therefore fair to consider the balance against him as land rent.

Vide C. O. 6th Sep. 1832.

8. To obviate any doubts that may arise regarding the sum to be advanced, I shall specify the total for each division, leaving it to you to regulate the proportion to your different Districts.

	Star Pagodas.
To the Harponpilly Division	6,000
Adwani	3,200
Cuddapah	4,000
Cumbum	3,000"

Col. Munro to Collectors Ceded Districts, 16*th June* 1801.

pondence of his Native Officers is placed in a situation where it may be liable to be mutilated or suppressed. Such a system must necessarily throw the management of the Provinces into the hands of men who ought to be under particular control, and who may, like Kristnarow, have many private motives for betraying their trust, and prostituting their influence.

2D SEPTEMBER, 1833.

Ext. Min. Con. 23*rd Aug. in con.* 2*d Sep.* 1833, *Jud. Dept. No.* 670.

The suggestion of the Military Board, that the Ordnance Platform Carts be reserved for Ordnance purposes, being approved; ordered that whenever Carts are required in the Civil Department at out-stations, for the use of Prisoners in the public Jails, or for road or scavenger's work, or other similar purposes, they be made up at the Stations, under the superintendence of the Officers applying for them, who will submit, with their applications, Estimates of the cost, through the proper controlling authority of the Department. It is presumed that Carts required for the use of Prisoners in the public Jails, can generally be made up in the Jails, by the Prisoners, with the aid of Mechanics from the neighbouring Towns.

25TH NOVEMBER, 1833.

Ext. Min. Con. 12*th in con.* 25*th Nov.* 1833, *Rev. Dept. No.* 1161.

Vide C. O. 11*th Nov.* 1830.
" 16*th Jan.* 1834.

18. It is now the standing order, that every Treasury shall be examined, once a month, by one or other of the European Officers of the Revenue Department; (*a*) and the examining Officer is

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(*a*) " 1. The Board of Revenue observe it stated at the foot of the above 'Demand Collection and Balance' Statement, that a 'heavy press of business has prevented the examination of the Treasury by the Collector,' during the month of August 1850: they likewise notice that a similar remark occurs in the Statements furnished for the months of January, March and May in this year.

2. The Board would call attention to their repeated orders on the subject of the examination of Provincial Treasuries, and they desire that the Collector will consider it imperative on him to cause this duty to be performed *monthly*, by a Covenanted Officer. In the event, however, of there being no European Officer at the Hoozoor station, available for this duty, he will follow the course pointed out in the Board's Proceedings dated 11th Feb. 1841."*—*Board's Pro.* 7*th Oct.* 1850, *No.* 2048.

* *See Note to page* 107, *for orders similar to those quoted here.*

required to make a report, in writing, to the Board, of the state of it, especially noting whether the amount in it is correct, according to the accounts of the Treasury, and the remittances from the Talooks, for which he is held personally responsible. It must happen in the course of business, that the examination falls, at different times, to different Officers, so that the check is likely to be effectual; and as the whole cash in the Treasury, under whatever different heads it may be entered, is required to be included in the balance, there can be no difficulty in applying it. It is of great importance that the Subordinate European Officers should be made to feel their personal responsibility for the examinations made by them, as well with respect to the correctness of the accounts, as to the actual existence of the cash in the Treasury. They should be instructed to take these opportunities to make themselves thoroughly acquainted with the system of accounts, and all their details. Every Collector, with a proper feeling of his duty, and regard for the credit of the service, will encourage his Assistant to look into the accounts, and will be glad of the check which their occasional scrutiny will impose upon his Servants. It will be proper for the Board occasionally to call the attention of the Revenue Officers to their duties in this respect.

9th December, 1833.

Ext. Min. Con. 3d *in con.* 9*th Dec.* 1833, *Rev. Dept. No.* 1216.

Vide C. O. 25*th Feb.* 1830.
,, 27*th Nov.* 1834.
See also C. O. 4*th July*, 1836.

1. The Right Honorable the Governor in Council has noticed with extreme concern, the unwarrantable acts of oppression which appear to be practised by Treasure Guards, in the Northern Division, in seizing cots, doors of houses, &c., at places where the Guards have halted, for the purpose of securing the bags containing money, from the ravages of white ants.

2. The Government, in 1826,* approved of boxes of a particular size being used, in all practicable cases, for the package and conveyance of Treasure; when this course is pursued, little danger is to be apprehended from insects.

* 9*th in con.* 12*th June* 1826, *Mily. Dept.*

3. In Districts where carts cannot be used for the transport of Treasure, all that appears requisite is, that tarpaulins, for the protection of the gunny bags, should be supplied by the Collector from whose Treasury the remittance may be made.

4. If the practice which formerly prevailed, of sending Shroffs and Peons with each remittance, has been discontinued, which is not within the knowledge of Government, the attention of Collectors will be directed to the necessity of its being again revived. The Government see no reason to modify their orders of the 11th July 1826,(a) which relieved Officers Commanding Treasure Escorts from responsibility for the contents of packages in which remittances are made, but held them answerable for their safe delivery in good order. This Resolution was promulgated to the Army in a General Order by the Commander-in-Chief dated the 5th August 1826.

16th January, 1834.

Vide C. O. 25th Nov. 1833.
" *18th July* 1836.

The Board of Revenue desire that hereafter, when a Revenue Officer shall receive charge of the balance of Cash in a Collectorate Treasury, the receipt to be granted by him, in duplicate, in conformity with Section LXIX. Regulation II. of 1803, shall be made out in the following form.

Received from Collector of in the undermentioned Coins, the sum of Company's Rupees being

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(a) "With reference to my letter of the 9th ultimo, I am directed to state, that the Honorable the Governor in Council is satisfied both of the inefficacy of the responsibility attached to Commanding Officers of Treasure Escorts, for the contents of the packages in which remittances are made up, and also of the impropriety of detaining Military Officers in attendance upon Shroffs, for the purpose of seeing coins counted out. All that the Officer Commanding an Escort can be held answerable for, is, like the Captain of a Ship, that the packages which ('contents unknown') are placed under his care, shall be safely delivered in good order; the Collector making the remittance, and his Servants, must be answerable for the contents of the packages. You will be pleased to explain this state of their responsibility on the subject, to the several Officers by whom remittances of Treasure are made, informing them at the same time, that the Military Officers Commanding Escorts, are exonerated from the duty of seeing the Treasure either packed, or unpacked, and are only required to grant receipts for the number of packages placed under their care 'contents unknown.' The Escorts therefore are not to be required, until the Treasure has been packed up, and are to be dispensed with as soon as the packages have been duly delivered, and before their contents are counted out."—*From Govt. to Acct. Genl.* 11*th July* 1826, *recd. from Govt.* 11*th in con.* 17*th July* 1826, *Mily. Dept.*

the balance of Cash up to this date, according to the accounts of the Treasury.

Species.	Coins.	Number of Coins.	Rate of conversion per 100 pieces of Coins.	Amount.	Total.
1	2	3	4	5	6
			R. A. P.	R. A. P.	R. A. P.
Gold,.........					
Silver,........					
Copper,.......					

24TH FEBRUARY, 1834.

Vide C. O. 13*th May* 1833.
" 7*th Apl.* 1834, *para.* 3.

The Board of Revenue having observed, that the quarterly Statements of Contingent charges not exceeding 20 Rupees, are not regularly furnished from some Districts; I am directed to request that these Statements may in future be transmitted within 15 days from the expiration of each quarter, and that where no charge of this description has been incurred during the quarter, the same be reported by letter.

24TH MARCH, 1834.

Vide C. O. 10*th Aug.* 1826.
" 29*th May* 1843.

I am directed by the Board of Revenue to request, that whenever you have occasion to sell lands for arrears of Revenue, you will previously submit, for publication in their office, an Advertisement, as required by Section XI. Regulation

XXVI. of 1802, and that you will in no instance proceed to the actual sale without the Board's authority to do so.

7TH APRIL, 1834.

Sudder Udalut to Govt. 31st Mar. 1831, *recd. from Govt. 12th in con. 14th Apl.* 1831, *Jud. Dept. No.* 399.

Vide C. O. 22*d May* 1828.

1. I am directed by the Judges of the Court of Sudder Udalut, to acknowledge the receipt of your letter, No. 306, dated 1st Instant, accompanied by an Extract from the Minutes of Consultation, calling for their opinion on the points referred to them in a letter, No. 448, dated 3d July 1829.

2. The several questions propounded in the letter last mentioned, respect the construction of provisions contained in Regulation V. of 1822, the rescission of which Regulation was ordered in a letter, No. 29, from the Secretary to Government, in the Judicial Department, dated 28th January 1825.*

**See Note to Reg.* V. 1822, *Campbell's Code.*

3. The delay in furnishing an answer to the letter of 3d July 1829, has arisen from the discussions which have taken place regarding the provisions to be substituted for those of Regulation V. of 1822; on which subject a correspondence has passed between the Judges of the Sudder Udalut, and the Board of Revenue, which was concluded in October last. The Judges hope, at an early period, to submit a Draft of the proposed Regulation, and in the meantime they direct me to transmit their opinion on the following questions, cited from the letter, No. 448, dated 3d July 1829.

1st. "Whether the provisions of Regulation V. of 1822, under which a Collector takes cognizance of complaints against a Zemindar, are applicable to disputes respecting Agraharums, or other lands paying only favorable Quit Rent, and whether the rate of Quit Rent can be determined under those provisions."

4. With reference to the observations submitted in my letter, No. 126, dated 20th December 1824, the Judges observe that the determination of the proper construction to be given to particular provisions of Regulation V. of 1822, must, in most cases, be a task of difficulty, and embarrassment, and, in many cases, impracticable.

5. The Judges are not prepared to state an opinion on a question referring generally "to disputes respecting Agraharums," without a specification of the nature of such disputes; but they are clearly of opinion, that the Regulation gives no authority to a Collector to determine the rate of Quit Rent, in a case where that may be the point at issue.

2d. "Whether, supposing the provisions of the Regulation to be applicable to such disputes, the Collector himself can decide upon them, or whether he must refer them to Punchayets under Section XV."

6. The omission to define in this question the "disputes" referred to, precludes the Judges from forming an opinion on it. It does not appear that the Regulation confers authority to refer to a Punchayet any dispute not cognizable by the Collector.

3d. "Whether, when a Collector himself discovers that he has decided upon a dispute, without authority, he can of his own accord revoke the decision, and put matters in *statu quo*."

7. The Regulation gives no such power, as is here described, to the Collector, and its exercise would, in the opinion of the Judges, tend to collision with the proceedings in the Appeal provided by Section XVI. of the Regulation.

4th. "Whether he can revise a judgment passed by himself with due authority, and alter it when he finds it to be in error; and whether a Collector can in like manner revoke, or revise, and alter a decision passed by his predecessor in office, or by one officiating for him."

8. The Regulation makes no provision for such review of the Collector's judgment, and the Judges consider that a distinct legal provision could alone authorize the proceedings described in this question.

5th. "Whether the Board of Revenue, being charged with the general direction and control of the Collectors, in the performance of their several functions, can issue instructions to them, general or special, for their guidance, in acting under the Regulation; particularly whether it is competent to them to point out errors in the proceedings of the Collectors under the Regulation, and to order them to be corrected when it appears that they have acted without authority, or have taken cognizance of cases not within their jurisdiction."

9. There can be no question as to the incompetency of the Board of Revenue to issue instructions involving the determination of the construction of the Regulation; and it appears to the Judges of the Sudder Udalut, that the correction of proceedings held by Collectors under this Regulation, which may not be warranted by its provisions, belongs exclusively to the Judicial Tribunals.

7th April, 1834.

Vide C.O. 11*th Feb.* 1833, *para.* 3.
" 13*th June* 1836, *para.* 10.

1. The Board of Revenue having experienced some difficulty in revising the Estimates of Saderwared re-

ceived from the Collectors, in consequence of a variety of items having been included in them, which do not properly belong to the Saderwared; and it being desirable that these Estimates should be on an uniform principle, I am directed to transmit, for your guidance, a memorandum of such items as may be considered properly belonging to the Saderwared, and to request that you will accordingly furnish revised Estimates, in the form (*a*) circulated with the Board's letter dated 11th February 1833.

2. The Board expect that the Estimate will generally not exceed the average expenditure, but where an increase either in the quantity or price of an article is proposed, full explanation should be given as to the cause of the increase.

Vide C. O. 24th Feb. 1834.
,, *30th May* 1836.

* Repairs of Tables and Chairs, &c., Tatties for the use of the Cutcherry, Brass, &c. Seals, Brass Ink Bottles, China do. Bamboo and Rattan Boxes for Records, Brass Lamps, Carpets, &c. &c. &c.

† Dusserah, &c. Feasts, Betel nut, &c. for the 1st Kist. &c. &c. &c.

3. All items of a Contingent* nature, hitherto erroneously included under the head of Saderwared, should in future be submitted for sanction quarterly, provided the disbursement on account of each item does not exceed 20 Rupees. Those exceeding† that sum should be submitted for sanction annually. But Extra Servants of every description, and other Extra Charges which admit of an Estimate being submitted, should never be incurred without previous sanction.

4. All charges subject to the application of prescribed rules and rates, such as the Batta allowed to Native Servants on Circuit, Rewards for the destruction of wild beasts, &c., and those regulated upon a settled plan, such as the charges for conveying Treasure from the Talooks to the Hoozoor Treasury, carrying Records on circuit, shipping Salt, &c. &c., need not be estimated.

List of Articles to be included in the Estimate of Saderwared, viz.

Country paper, Portuguese and China paper (for Malabar and Canara only,) Lamp oil, Mahratta or country ink, Mahratta quills or cullums, sealing wax, cloth for cash bags including charge for sewing

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(*a*) *Vide Note to C. O.* 11*th February* 1833. *The above Circular is however given entire, as it distinguishes the items of Saderwared from other charges.*

them, gunny bags, cumblies, cadjans, glue, cotton thread, twine, needles, red cotton, vinegar, country tape, cloth for packing dufters, mats, cloth or thread for wicks, plummets, silk thread, country pen-knives and scissors, candles, chopping (or marking) nuts, &c. &c. &c.

15th May, 1834.

Foujdary Udalut to Govt. 30*th April* 1834, *recd. from Govt.* 9*th in con.* 15*th May* 1834, *Jud. Dept. No.* 393.

Vide C. O. 9*th Feb.* 1832.
,, 4*th June* 1835.
,, 28*th Mar.* 1836.

1. I am directed by the Judges of the Court of Foujdary Udalut to acknowledge the receipt of your letter dated the 11th instant, requesting their opinion on the question, whether an Ameen, appointed by a Collector to collect, on account of Government, the kists payable by the ryots in a Zemindary attached for arrears of Revenue, and receiving his pay directly from the Public Treasury, is liable to be dealt with under the provisions of Regulation IX. of 1822, for embezzling the collections made by him.

2. I am instructed by the Judges of the Foujdary Udalut to answer the above question in the affirmative, because, pending the attachment of a Zemindary for arrears due to the Government, the rents payable to the Zemindar become public revenue, and their embezzlement then falls within the provisions of Clause *second*, Section II. Regulation IX. 1822, whilst any Ameen appointed by the Collector, and paid by him, is clearly a party enumerated in Clause *third* of the same Section, and consequently liable to be dealt with under the provisions of Regulation IX. of 1822, for embezzling or fraudulently misappropriating any portion of such public money. (*a*)

(*a*) *Note* 1. " 4. Upon this subject the Court of Foujdary Udalut now proceed to observe, that when an Estate is taken under the management of a Collector, whether by order of a Court of Judicature, or by order of Government, he acts as a Public Officer of Government, with their sanction, and the Government are responsible for all money levied under his authority; hence it follows, that money received under such management, becomes public money, and that portion of the receipts payable to the Circar as the Bèriz, or Peishcush, is exclusively so, the rest also continuing to be public money until made over to private hands, when the responsibility of Government ceases. The accounts kept by the Servants of the Collector so managing, are public accounts, and, consequently, the Servants themselves employed by the Collector are, as Public Servants removable and nominated by him, amenable, in all cases, to the provisions of Re-

9th June, 1834.

From Govt. 3d in con. 9th June 1834, *Rev. Dept. No.* 459.

Vide C. O. 27th Mar. 1837.

1. I am directed by the Governor in Council to request, that you will call upon the Collectors to furnish Returns, in the accompanying form, of the Tahsildars employed in the several Districts, (excepting those from which similar Returns have already been furnished,) as they stood on the 1st Ultimo, to be submitted to Government with the least possible delay.

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gulation IX. of 1822."—*Pro. Foujdary Udalut,* 18*th Oct.* 1834, *received from Collr. Vizagapatam,* 13*th in con.* 28*th May* 1835.

Note 2. " 1. With reference to the note annexed to the Statement of Persons charged with offences under Regulation IX. of 1822, in the District of Madura, for the month of January last, I am directed to inform you, that, as the Ramnad Zemindary is not under your management, the Board are of opinion that you are not competent to try the Native Officers employed therein, under Regulation IX. of 1822. For the offences described in that Regulation, it must be left to the Trustees in charge of the Estate to proceed against them in the Courts, in the same manner as is prescribed by law in respect to Zemindars.

2. Should any of the Officers of the Ramnad Zemindary, whose names are entered in the monthly Statement above referred to, be in confinement, or have paid fines in pursuance of your sentence under Regulation IX. of 1822, you will accordingly be pleased to procure their release, or apply for sanction to return the fines, as the case may be."—*To Collr. Madura,* 2*d April* 1838, *No.* 605.

* 14*th Aug.* 1847, *Rev. Dept. No.* 921.

Note 3. " 1. With the Minutes of Consultation above recorded,* are forwarded an Extract from the Proceedings of the Board of Revenue, under date the 29th July 1847, and a letter from the Collector of Madura, dated the 10th July 1847, in which is referred the question whether the complaint of ryots in Zemindaries in possession of their owners, against Village Officers, for levying an extra cess, can be examined by a Collector, under Regulation IX. of 1822.

2. The Court of Sudder Udalut are of opinion that Collectors cannot, under Regulation IX. of 1822, take cognizance of the complaints of ryots of Zemindaries in possession of their owners, against Village Officers.

3. The Regulation in question includes only those persons who may be charged with committing the offences mentioned in Section II., within those portions of the District which are under the immediate superintendence of the Collector.

4. In cases of the nature referred to by the Collector of Madura, the remedy of the ryots is to be found in an action in the Courts of Udalut, against the parties who may levy the unauthorized cess."—*Pro. Sudder Udalut* 22*d Dec.* 1847, *recd. from Govt.* 8*th in con.* 17*th Jan.* 1848, *Rev. Dept. No.* 24.

2. The Governor in Council further requests that you will cause a similar Return to be furnished, from each District, annually, on the 1st May.

Return of Tahsildars of the Collectorate of *as they stood on the 1st May,* 18

Name and place of birth.	Caste.	Age.	Talook.	Amount of Collection.	Pay.	Length of service as Tahsildar in the present Talook.	Total length of service as Tahsildar in this Collectorate.	Employments previously to appointment as Tahsildar, and length of service in such employments.	Total length of service.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11
				R. A. P.	R. A. P.					

23D JUNE, 1834.

Ext. Min. Con. 25th Mar. in con. 10th Apl. 1834, *Jud. Dept. No.* 222.

* *Vide C. O. F. U.* 10*th Mar.* 1834.
See also C. O. F. U. 10*th June* 1834.
,, *Act* XXX. *of* 1837.

1. In these Proceedings* the Foujdary Udalut have recorded their construction of the provisions of the Regulations relating to the powers and functions of "Ameens of Police."

2. The Governor in Council concurs in the construction of the Foujdary Udalut, except in regard to the meaning and intent of clause *second*, Section II. Regulation IV. of 1821. The Foujdary Udalut are of opinion that the provision of Section XL. Regulation XI. of 1816, which authorized Magistrates to appoint Ameens of Police in large Towns, to act either immediately under his own orders, or under the Tahsildar of the District, is not negatived by the above clause of Regulation IV. of 1821, by which they understand that the Ameen is

made subject to the Tahsildar *only in revenue duties*, and that the Magistrate may still authorize the Ameen to exercise his functions as an Officer of Police, under his own immediate authority, independently of the Tahsildar. That this construction is contrary to the intention of the Government which passed the Regulation*, is quite evident from the instructions issued for the preparation of the Regulation, and the Minute† of Sir Thomas Munro upon which these instructions were founded. Sir Thomas Munro proposed that the Magistrate should be empowered, whenever he might deem it necessary, to appoint a Subordinate Officer to the charge of the Police of any part of a District, *with* or *without revenue* authority, but to be "in all respects as entirely under the authority of the Tahsildar as any of his other Subordinate Officers." He further proposed that all Ameens of Police, though specially appointed to particular Towns, should have their jurisdiction extended beyond the limits of such Towns, at the discretion of the Magistrate, but that "both within and without the limits of such Towns, they should, *in all respects*, be as completely under the authority of the Tahsildar, as any other of his Subordinate Officers." Throughout his Minute it is treated as an essential and indispensable principle of the system, that a general control should be reserved to the Tahsildar, as Head of the Police of the District, although the immediate charge of the Police, in particular places or divisions, might be delegated to Subordinate Officers. If this Minute, and the corresponding instructions for the preparation of the Regulation, had been known to the Foujdary Udalut, they would no doubt have come to a different conclusion from that which they have recorded on the point in question, and the Governor in Council presumes that when they become aware of the expressed intention of the provision contained in Clause *second* Section IV. Regulation IV. of 1821, they will have no hesitation in altering their construction of it, so that it may have the effect contemplated.

* To Board for preparing Regulations 27th Apl. 1821.

† Dated 27th Apl. 1821.

3. With respect to the first proposition of Sir Thomas Munro, above cited, the Governor in Council observes, that the object of it was considered to be sufficiently provided for, by the authority given to the Magistrates to extend the local limits of the jurisdiction of Ameens of Police, to any distance they might see fit, beyond the Towns to which such Ameens might be appointed. The following is the explanation on this point, submitted by the Board by which the Regulation was drawn up.

"The powers of Ameens of Police being now extended to any limit that may be deemed proper, beyond the Towns to which such Officers may be appointed, it appears to the Board that, under the same

provision, Ameens of Police may be charged with the duties referred to in the first article of the instructions conveyed in Mr. Secretary Hill's letter of the 27th April, and that no other rule requires to be enacted for the purposes therein stated."

4. It thus appears to be competent to the Magistrates to delegate the powers and functions of Tahsildars, as specified in Regulation XI. of 1816, in particular sections, or Divisions, of a Talook, subject always, and in all respects, to the control of the Tahsildar, to any Subordinate Officer of the Talook Establishment, specially appointed to be Police Ameen of a town in the Division, which town should be his principal station. It was the intention of Sir T. Munro, that whenever this should be done, the fact, and the cause of it, should be reported to Government, and the Governor in Council considers it expedient that this should be the established rule.

5. The Governor in Council is of opinion that the salary of an Ameen of Police, with a jurisdiction extending beyond the limits of the Town to which he is appointed, should not be less than 35 Rupees per mensem. Where his jurisdiction is limited to the Town, unless it is a very large and populous one, a salary of 30 Rupees may be sufficient.(*a*)

(*a*) *Note* 1. " 5. With regard to the inadequacy of the pay to be given to the new Police Ameen, the Sub-Collector has explained, that he has not recommended a higher rate of Salary, from his reluctance to apply for any increase to the cost of his existing Establishment. The Principal Collector has referred to the Extract Minutes Consultation 25th March 1834, as prescribing the minimum rate of pay to be given to a Police Ameen, but the Board would remark, that, although in para. 6 of that Extract, the Government specify 35 Rupees per mensem as the smallest salary which, in their opinion, should be assigned to a Police Ameen, with a jurisdiction extending beyond the limits of the Town to which he is appointed, they do not absolutely prohibit the grant of a lower rate of remuneration, where particular circumstances may appear to warrant it. It seems doubtful also whether the orders of Government, in that para., were intended to apply to cases such as that now under submission, and did not rather contemplate the establishment of Police Ameens in large Towns, such as those mentioned in the next para. of the Extract, where the management of the chief Town in which the Ameen is stationed, is the principal object of the arrangement, and that of a portion of the adjacent country only subsidiary.

6. In para. 7 of the Extract it is stated, that the Governor in Council 'is not prepared to authorize the appointment of the Talook Peishcars generally to be Ameens of Police, as is recommended by some of the Magistrates, but he thinks that *where a Talook is extensive and does not lie compact, such a measure will be expedient.*' Of this nature is the measure now proposed by the Sub-Collector, who, for the purpose of relieving the Tahsildar, of Revenue and Police details,

6. With reference to the Proceedings of the Foujdary Udalut, under date 9th September 1833, the Governor in Council is pleased to order that the salaries of the Police Ameens of Pombetty in Tanjore, of Trichinopoly, and of Vellore and Raneepett in North Arcot, be raised to Rupees 35 per mensem. He further authorizes the appointment of Ameens of Police to the Towns of Calicut, Tellicherry, and

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wishes, in place of a Peishcar, to entertain a Police Ameen, with the powers given by Act XXX. 1837, and Sec. II. Regulation IV. 1821, not for the management of any particular Town, but for that of a tract of country, the whole population of which is only 11,741 persons. The Board presume that it was not the intention of Government, that all Peishcars vested with the powers of Police Ameen under para. 7 of the Extract above quoted, should be paid at the rate of 35 Rupees monthly. In the instance now under reference it seems to them that 6 Pagodas per mensem will be a sufficient rate of salary, or at least, that the smallness of the pay should not militate against the arrangement, if advantageous on general grounds. It should also be considered that, as urged by the Sub-Collector, the appointment is likely to be regarded, not so much with a view to the salary attached to it, but 'as a stepping stone to higher preferment, and will therefore be much sought for, and zealously filled, by candidates for still more important offices.'

7. The difference of opinion between the Principal Collector and Sub-Collector, in respect to the expediency of the measure, has induced the Board to discuss the subject at greater length than would otherwise have been necessary, and as they cannot but regard the grounds on which the proposal has been recommended, as cogent, and the arrangement itself as of advantage to the public interests, they beg to submit it for the favorable consideration of Government."—*To Govt. 5th Oct.* 1846, *No.* 478 (2117).

Note 2. "The Governor in Council sanctions the arrangement recommended by the Board of Revenue in the foregoing letter, under which it is proposed to appoint a Police Ameen for the Revenue and Police management of the Aravacoorchey Division of the Caroor Talook, in the Coimbatore District, the same involving no extra expense to Government."—*From Govt. 3d in con. 5th Nov.* 1846, *Rev. Dept. No.* 1102.

Note 3. "1. I am directed by the Board of Revenue to acknowledge the receipt of an Extract from Minutes of Consultation, under date the 20th Ultimo, wherein, in reference to the alterations in the Moyen-zabitah for the Madura District, submitted by the Board on the 19th Feb. last, it is remarked, that the salary proposed to be assigned to the Teroomungalum Peishcar, who is virtually to be a Police Ameen, is below the rate of remuneration for Servants of that class, laid down by the orders of Government dated 25th March 1834.

2. In reply I am instructed by the Board to state, that the orders in question did not appear to them absolutely to require that a Public Officer, vested with the powers of Police Ameen, and with a jurisdiction extending beyond his Cusbah

Cannanore, in Malabar, with a salary of Rupees 35 per mensem to each. The Magistrate will report, through the Board of Revenue, the limits of the local jurisdiction which he proposes to be assigned to each of these Ameens, and whether they are intended to perform *revenue* duties. It is to be understood that the Ameens of Police abovementioned are to exercise, within the limits of their jurisdiction respectively,

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Town, should, in no case, receive a lower rate of remuneration than Rs. 35 per mensem. The minimum rate of salary specified in para. 5 Extract Minutes Consultation 25th March 1834, appeared to them to be principally applicable to the cases of Police Ameens appointed to the charge of large Towns, such as those mentioned in para. 6 of the same Extract, with or without jurisdiction over the surrounding country, and not to such an arrangement as that proposed by Mr. Parker, which seems of the nature contemplated in para. 7, viz., where, with a view to relieve the Tahsildar, it may be expedient to place a portion of the Talook under charge of a Peishcar, who, under the orders of the Tahsildar, should exercise the powers of a Police Ameen, in addition to his revenue functions, within his own range, and should hold his Cusbah in some large Village, or small Town, the management of which would be altogether subordinate to that of his sub-division. The appointment of the Teroomungalum Peishcar seemed to them closely analogous to that of the Peishcar of the Caroor Talook in Coimbatore, whose entertainment, with the functions of a Police Ameen, on a salary of 6 Pagodas, or Rs. 21 per mensem, the Government were pleased to sanction under date 3d Nov. 1846. The Board beg to solicit the attention of Government to the correspondence which passed upon that occasion, as noted in the margin.* Should it still be deemed indispensable that the pay of the Teroomungalum Peishcar should not fall below Rs. 35, the Board will call upon the Collector of Madura to make what arrangements he can effect to raise it to the required standard; but they apprehend that it would be a matter of some difficulty, as the measure submitted by him in his letter of 22d January 1849, was itself a revision of one more extensive, originally proposed by him under date 18th November 1848."—*To Govt. 12th Apl.* 1849, *No.* 158 (786).

* *See preceding Notes* 1 *and* 2.

Note 4. "It appears from the foregoing communication, that the salary of Rupees 25 per mensem, proposed by the Collector of Madura to be assigned to the Police Ameen of Teroomungalum, is considered by the Board of Revenue to be sufficient for the duties which will devolve on that Officer, and that any other arrangement, with a view of obviating the objection raised in Minutes of Consultation of the 20th March last, cannot be made without some difficulty. Under these circumstances, the Right Honorable the Governor in Council, believing that the proposed alterations will prove beneficial, and adverting to the fact that no additional charge will be incurred in carrying them into effect, resolves to recommend the measures to the favorable consideration of the Government of India."—*From Govt. 28th April in con. 17th May* 1849, *Rev. Dept. No.* 428.

all the powers vested in the Tahsildar by Regulation XI. of 1816, but subject to the control of the Tahsildar.

7. The Governor in Council is not prepared to authorize the appointment of the Talook Peishcars generally to be Ameens of Police, as is recommended by some of the Magistrates, but he thinks that where a Talook is extensive, and does not lie compactly, such a measure will be expedient. When a Magistrate is of opinion that it is advisable that the Peishcar of a Talook should be vested with the powers of a Police Ameen in a particular Division, he will recommend it, through the Board of Revenue, stating his reasons, and defining the jurisdiction which he proposes to assign to him, mentioning also the Town at which he proposes that the Ameen shall be stationed, and the population thereof. When such an arrangement is sanctioned, it will be the duty of the Magistrate to report it for the information of the Criminal Judge, and the Court of Circuit.

8. With reference to the 3d para. of the letter from the Register to the Foujdary Udalut, dated 21st September 1833, the Governor in Council observes, that the Officers in the Districts of Vizagapatam and Rajahmundry, there called Police Ameens, appear to be of the class of Subordinate Police Officers now to be denominated "Sub-Officers of District Police." It does not appear to be necessary, or advisable, to raise the pay of any Officer of this class, to the rate allowed to Ameens of Police.

Proceedings Foujdary Udalut, 10*th June* 1834, *No.* 85, *recd. from Govt.* 17*th in con.* 23*d June* 1834, *Jud. Dept. No.* 465.

Vide C. O. F. U. 10*th June* 1834.

The Judges have accordingly reconsidered the opinion contained in their Circular Order of the 10th March last, in respect to the intent and meaning of clause *second*, Section II. Regulation IV. A. D. 1821, and finding that the clause in question will bear the construction given to it by the Government, they resolve to modify their order of that date, so far as to declare that, under clause *second*, Section II. Regulation IV. of 1821, Ameens of Police are subject to the general control of the Tahsildars of their respective Districts, as Head Police Officers, not only in Revenue, but in Police matters. At the same time the Judges consider it necessary to declare, that the Proceedings of Ameens of Police, in cases to be forwarded to the higher Tribunals, are not to be submitted through the Head of Police, but should be sent up direct.

3d July, 1834.

Board of Rev. to Govt. 16*th June* 1834, *No.* 235, (1060.)

Vide C. O. 2*d May* 1833.

I am directed by the Board of Revenue to request you will submit, for the consideration and orders of the Right Honorable the Governor in Council, the accompanying letter from the Principal Collector of Nellore,* relative to the general order, No. 152, in the Fort St. George Gazette, dated the 6th ultimo.†

* 7*th in con.* 16*th June* 1834.

† *Page* 330.

2. Mr. Whish expresses his opinion that if, in conformity with this order, Officers Commanding Stations, or European Commissioned Officers under them, be allowed to interfere in the distribution of pay to the Subordinate Native Officers belonging to the Collector's Establishment, it will absolve the Heads of Departments of the responsibility which now rests with them, in conformity with the previous orders of Government to the Collector of Masulipatam, dated the 30th April 1833,‡ and will also indirectly take from the Collector's own responsibility.

‡ *Vide C. O.* 2*d May* 1833.

3. The Board, in submitting Mr. Whish's letter, feel it incumbent on them to state that, in their opinion, the operation of the General Order alluded to will be attended with prejudicial consequences. Its direct and immediate tendency is to make the Head Servants of the Cutcherry feel that no reliance is to be placed in their character and honesty. Hurtful as this must prove to their feelings, it will be equally prejudicial to the administration of the affairs of the District. Adverting to the present responsibility vested in Tahsildars, and other Subordinate Officers; to the still greater responsibility which will necessarily devolve on the Natives by the extension of Native agency in the Civil administration of the country, the Board do not think any evil result can follow the entrusting the Head Native Servant of each Department in the Cutcherry, in the absence of the European Officer, with the responsibility of seeing that the salaries of the subordinate Servants are duly paid. This was the rule laid down by Government in Mr. Secretary Wheatley's letter to the Collector of Masulipatam dated the 30th April of last year, and the Board would respectfully suggest, that such should continue to be the practice as regards the Civil Revenue Establishments.

Ext. Min. Con. 1*st in con.* 3*d July* 1834, *Rev. Dept. No.* 551.

The Governor in Council is pleased to declare, that the rule laid down in Mr. Wheatley's letter dated the 30th April 1833, regarding the payment of the Establishments under the Collectors and Magistrates, is not abrogated by the G. O. referred to in the above letter.

The Governor in Council considers it proper that the pay of each of the Talook Establishments should be distributed at least once in the year in the presence of the Collector, or one of the Subordinate European Officers, in order that it may be ascertained that every individual in the Service receives his proper allowance, or that he may have an opportunity of complaint, if it is withheld.

The Board of Revenue will be pleased to issue orders accordingly.

31st July, 1834.

From Govt. 18*th in con.* 31*st July* 1834, *Foreign Dept. No.* 30.

Vide C. O. 24*th Jan.* 1842.

The Governor in Council having been pleased to resolve that, from the 1st September next, or at an earlier period if it can be conveniently done, the Office of Special Agent for Foreign Settlements shall be abolished, and the ordinary communications between this Government, and those Settlements, carried on through the Principal Collector of South Arcot; I am directed to desire that you will instruct the Collectors, after the discontinuance of the Office of Special Agent, to correspond directly with the Principal Collector of South Arcot, on all matters relating to Foreign Settlements, which may arise within their respective limits.

18th August, 1834.

Ext. Min. Con. 25*th Apl. in con.* 5*th May* 1834, *Rev. Dept. No.* 370.

Vide C. O. 12*th Dec.* 1831.
" 29*th Dec.* 1834.

1. When a person offers himself as a Security for a Renter, he should be required to specify, in writing, the property which he tenders as security for the rent, and to show that he has an exclusive and absolute control over it, and that it is unburthened by other engagements. It should then be specially pledged to the Collector, that he may prevent its removal during the rent.

25th August, 1834.

Vide Note 1 *to C. O.* 26*th Oct.* 1837.

I am directed by the Board of Revenue to request, that in all cases in which the right to succeed to the possession of a landed Estate may be disputed on the death of the last incumbent, you will report the circumstances of the case, and obtain sanction before putting either, or any, of the claimants, in possession.(*a*)

8th September, 1834.

Vide C. O. 1*st Sep.* 1828.
,, 28*th Oct.* 1847.

I am directed by the Board of Revenue to transmit, for your information and guidance, copy of the undermentioned letter.

N. B.—Should the practice in your District not be in conformity with the rule now laid down by Government, you are desired to report what change you propose making in the charge, and Sudder station of, your Sub-Collector.

(*a*) *Note* 1. "Under all the circumstances brought to the notice of Government in the above correspondence, relative to the succession to the Singumputty Zemindary in the Tinnevelly District, the Governor in Council is of opinion that the course formerly* prescribed in respect of the same Estate, should be followed also on the present occasion; and that the Collector, who is now actually in charge of the Zemindary, should be instructed to retain it, until some one produces the authority of a competent Court to receive possession, keeping the surplus collections in deposit."—*Ext. Min. Con.* 2*d in con.* 12*th Oct.* 1846, *Rev. Dept. No.* 1013.

* 6*th in con.* 9*th Mar.* 1835, *Rev. Dept. No.* 246.

Note 2. *Similar orders were passed on the same day, No.* 1014, *in respect to the Pauvaly Zemindary, also situated in the Tinnevelly District.*

Note. 3. "With reference to your letter of the 12th April last, transmitting the reply of the Hindoo Law Officers of the Court of Sudder Udalut, to the query contained in my letter of the 19th March preceding; I am directed by the Board of Revenue to request, that, with the permission of the Judges, you will be pleased to submit the accompanying further query to the Pundits, and communicate their answer to this Office.

The query lately submitted was,

'A, a Zemindar, marries eight wives, and dies leaving two children, a son, B, *two* years of age, by his *second* wife; and another son, C, *eight* years old, by

From Govt. 29th Aug. in con. 8th Sept. 1834, *Rev. Dept. No.* 762.

The Governor in Council having resolved to make it a general rule, that every Sub-Collector shall have his permanent residence within the division which is placed under his authority, and that the division assigned to him shall never include the station at which the Collector chiefly resides, or where the Hoozoor Cutcherry is fixed, I am directed to request that you will issue the necessary instructions to give effect to this resolution.

6th October, 1834.

Vide C. O. 22d Aug. 1831.

1. With reference to the Circular letter from this office under date the 22d August 1831, I am directed by the Board of Revenue to request, that you will cause Abstracts of persons charged with offences under Regulation IX. of 1822, to be prepared, according to the form therewith transmitted, for the years 1831, 1832, and 1833.

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his *eighth* wife. Query, which of these two sons, B and C, is heir to A, and entitled to inherit his Zemindary ?'

The reply was,

'Although B and C, referred to in the question, are equally the sons of A, still, as the question is as to "which of them is heir," it is presumed that the Zemindary therein mentioned is not divisible. If so, the eldest son alone is, by the Hindoo Law, entitled to the Estate, and this seniority, founded as it is on age, C alone seems to possess, according to the question.'

It is now required to know, whether C would still be heir to the Zemindary, if, other things remaining the same as supposed in the above query, B were the son of the *first*, instead of being the son of the *second* wife."—*Board of Rev. to Sudder Udalut*, 26*th July* 1849, *No.* 1634.

Note 4. "*Answer of the Pundits of the Court of Sudder Udalut.*

Where the son of the *first* wife may be junior, and the son of the *second* or *other* wife, senior by birth, the latter possesses the seniority founded on age, while the former has the seniority arising in right of his being the offspring of the 'Dhurma Bhareya,' or wife married from a sense of duty. In case where such two sorts of seniority exist, such of them as may have been usually observed in the family must still be observed, consequently, if B were the son of the *first* wife, as stated in the question, the family precedent in respect of seniority must be ascertained and enforced. If there be no such precedent in the family of the Zemindar referred to in the question, it will be just that preference should be given to the seniority by birth."—*Sudder Udalut, to Board of Rev.* 16*th in con.* 20*th August* 1849.

2. You will also be pleased to forward separately, and as early as practicable, a similar Abstract for the first half of the present year, and transmit the same in future regularly, at the expiration of every half year, such periodical Statements having been called for by Government.

9th in Con. 19th May 1834, *Rev. Dept. No.* 389.

3. The Board will be happy to receive from you, with the Abstracts, any observations you may have to offer on the operation of the regulation generally, and any explanation or remarks which the result exhibited in each particular Abstract may seem to you to call for.

6TH OCTOBER, 1834.

Vide C. O. 21st Apl. 1828.
,, *28th Oct.* 1839.

1. The Honorable the Court of Directors having called, on several occasions, for a Statement of Shrotriums, I am directed by the Board of Revenue to transmit the accompanying form, to be filled up.

2. It being necessary to charge, in every instance, the amount of the rent remitted, against the Office or Department on account of which the Shrotrium may be applied for and granted, you will be good enough to distinguish the Departments, in preparing the Statement, in which all grants made from the year 1800, up to the present date, should be inserted.

3. It will be requisite that a correct Register be kept by you, in the same form. In it the lapse of lives, and the succession of heirs, escheats, resumptions, or renewal, must be carefully registered, and the dates of all orders on these subjects specified. An Extract from this Register should annually be transmitted to the Board.(a)

(a) *Note* 1. "The Governor in Council having had under consideration, the correspondence on the records of Government, and the instructions of the Hon'ble the Court of Directors, respecting the grant of Shrotriums in reward for services rendered to the State, resolves, with reference to para. 11 of the letter addressed to the Hon'ble Court, under date the 9th March 1830, No. 13, to submit the following Rules for the future regulation of such grants, for their sanction.

1. Jaghires or Shrotriums will only be granted for very meritorious services, such as of individuals who have long and faithfully taken an active and useful part in the performance of arduous and responsible duties entrusted to them,

Register of Villages and Lands granted on Shrotrium tenure in the District of   from 1800 to 1834.

NAMES OF THE VILLAGES AND TALOOKS.	Entire Village or extent of Land.	Persons to whom granted.	Date of Grant.	Perpetual or Temporary.	Reasons for which the Grants were made.	Present incumbent, and his relationship to the original grantee.	Bériz fixed at the time of Grant.	Shrotrium rent reserved to Government.	Residue enjoyed by the Grantee.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11
Revenue Department,							R. A. P.	R. A. P.	R. A. P.	It is necessary to insert in this column, whether or not Sunnuds were issued to the original Grantee, all lapses, the dates of authority for the continuance of these Grants to the next heirs, and all other circumstances connected therewith.
....										
Military Department,										
Commercial Department, - -										
Political Department,										
Public Department,										
Marine Department,										
Mint Department,										
Survey Department,										
Medical Department,										

and in general only to such as have been for a considerable time at the head of a Department; in such cases, however, the grant shall never extend beyond the natural life of the Grantee, without the special sanction of the Honorable Court of Directors being first obtained.

2. In the event of peculiar circumstances rendering it expedient to extend the grant of a Shrotrium to the next heir, it shall be on the condition of the Shrotrium becoming subject to such additional Assessment, as will reduce its value, on the accession of the heir, to two-thirds of the original value; or, should the

27th November, 1834.

G. O. by Government 7th November 1834.

Vide C. O. 9th Dec. 1833.
,, *15th Oct.* 1835.

1. The Right Honorable the Governor in Council is pleased to direct, that the charge for Batta to Troops employed in escorting Treasure, or on Revenue or Judicial duty, shall be restricted

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grant be extended to a third life, such further addition of Assessment shall be made, as will reduce the value of the Shrotrium in the hands of the last incumbent, to a third of that originally calculated.

3. For services less eminent, by the higher description of Public Officers, the Governor in Council considers money Pensions the most proper reward, but as there may be special cases which the ordinary Pension Rules of the 22d December 1835, published in the Fort St. George Gazette of the 3d February following, page 73, do not sufficiently provide for, he proposes, in reference to clause 7 of those Rules, to allow, in such cases, Pensions on a more extended scale than is therein mentioned, never however exceeding the pay last drawn by the applicant, and in no instance extending it beyond his natural life, without the sanction of the Honorable Court.

4. In the event of any application for a Shrotrium being acceded to, a Village having no waste land will never be given on Shrotrium tenure, because the Shrotriumdar having no land of his own, will endeavour to get possession of that which belongs to the cultivators; and the influence derived from his situation would often enable him to accomplish his purpose by improper means. The Shrotrium shall always consist partly of waste land, which, at the expiration of the Shrotrium term, will be the private property of the heirs and representatives of the original Grantee, subject only to the Assessment at which it was originally rated in its unimproved state. It will be the interest of the Shrotriumdar to apply a portion of the income derived from the cultivated lands included in his Shrotrium, in reclaiming and improving the waste, so as to make it a valuable inheritance to its successors; the general improvement of the country will thus be promoted, at the same time that a meritorious Servant is rewarded.

5. The Governor in Council considers that, as a general rule, the proportion of waste land in each Shrotrium, shall not be less than one-sixth of its cultivated lands, but may be more, if desired by the individual soliciting the grant; and that the total amount of the Assessment of the cultivated and waste land together, ought not to exceed the annual amount of the salary of the Grantee, or, if there be any surplus, that it shall be levied as Quit Rent; if there be no surplus, the small sum of ten Rupees per annum shall be levied in acknowledgment of the seignorial rights of the Government.

6. The Governor in Council resolves that a Public Servant shall not be allowed to select lands in the District where he holds, or has last held, employ.*

* *Vide Notes* 4 *and* 5 *following.*
See also C. O. 28th Aug. 1849.

7. All Shrotrium Grants, the Governor in Council resolves, shall be brought

to occasions when actually *travelling* from one station to another, including detention for making over coin, or when in movement on Revenue or Judicial duty.

2. Collectors or other Civil authorities will limit their Certificates

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every year to view as a charge against the Department in which they are granted, and a list of them annually prepared by the Board of Revenue, in the form* and on the same principle as that submitted by them on the 21st January 1836, and furnished for the purpose of being forwarded to the Honorable Court, together with the Cowle books, the transmission of which the Honorable Court observe to have been discontinued.

* *For form see page* 173.

8. The Governor in Council also resolves that the Board of Revenue be called upon to prepare, with reference to the above resolutions, and to the correspondence noted in the margin, forms of Cowles adapted for future grants."—*Ext. Min. Con.* 22*d Mar.* 1836, *No.* 30, *received from Govt.* 26*th May in con.* 4*th June* 1838, *Rev. Dept. No.* 801.

From Board of Rev. 30th March 1826, No. 115.
To do. 28th March 1828.

Note 2.—"Under date the 22d March 1836,† the Government submitted, for the sanction of the Honorable the Court of Directors, a revised set of Rules for regulating grants of this description, and although a reply to that application has not been received, yet his Lordship in Council is of opinion, that, pending its receipt, they should be adhered to, as nearly as may be practicable, and expedient. He therefore resolves to transmit a copy of the same for the information and guidance of the Board of Revenue on all future occasions, and to request that, in reference to them, the case of Madava Row may be reconsidered, when the further information now called for may be submitted."—*Ext. Min. Con.* 26*th May in con.* 4*th June* 1838, *Rev. Dept. No.* 801, *para.* 3.

† *See Note* 1 *above.*

Note 3.—*No reply appears to have been received from the Honorable Court about the above Shrotrium Rules. They have never however been cancelled by Government, they are therefore still in force. The Government also say in E. M. C.* 20*th Oct. in con.* 2*d Nov.* 1848, *Rev. Dept. No.* 1155, *para.* 17. "The foregoing orders of the Honorable Court were embodied in a resolution of Government dated 22d March 1836, No. 30, and the rule therein laid down has been applied to the *present period.*"

Note 4.—"1. In consideration of the further and earnest recommendation submitted by the Board of Revenue in the foregoing letter, the Governor in Council is pleased to grant authority for making over to Butcha Row, the Villages selected by him in the Cuddapah District, on Shotrium tenure, on the terms and conditions recited in the Board's letter of the 3d August 1835, No. 368, and in paras. 9 and 11 of the Despatch from the Honorable the Court of Directors, dated the 8th February last, No. 2. The Board of Revenue will be pleased to prepare and submit the usual Sunnud, which, after being executed by Government, will be returned to them for the purpose of being presented to Butcha Row.

2. In exempting Butcha Row from the rule which requires Public Servants

accordingly, and on no account include or extend them to Troops when stationary as Guards at Treasuries, Cutcherries, or Jails, &c., whatever may be the time they are so employed.*

* *Vide Pay and Audit Regulations, Edition of* 1848, *page* 77, *Escorts, para.* 4.

29TH DECEMBER, 1834.

Sudder Udalut to Govt. 18*th Nov.* 1834, *received from Govt.* 2*d in con.* 15*th Dec.* 1834, *Jud. Dept. No.* 986.

Vide C. O. 18*th Aug.* 1834.
„ 27*th Apl.* 1835.

1. I am directed to acknowledge the receipt of the resolution of Government, under date the 4th Instant, requiring the opinion of the Sudder Udalut on the following question:

"Is a pledge of moveable property, with an agreement that the pledger shall remain in possession, good and valid? or is the property so pledged liable for other debts, whether contracted previously, or subsequently, to that for which the pledge was given?"

2. A question, similar to the above, was submitted to this Court, by

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to select the Shrotrium granted to them in any other than the District in which they have been employed, the Governor in Council has also been influenced by the consideration that the rule in question was not made applicable to the case of any one of the contemporaries of that old and meritorious Servant, who were all permitted to select their Shrotriums in the Districts where they had served; but he resolves that the exception which has now been allowed in favor of Butcha Row, shall not be drawn into a precedent, should the Honorable the Court of Directors see fit to confirm the rule adverted to above."—*From Govt.* 29*th Sep. in con.* 2*d Oct.* 1837, *Rev. Dept. No.* 1379.

Note 5.—"Under the peculiar circumstances brought to the notice of Government in the foregoing communication, the Right Honorable the Governor in Council is pleased, as a special case, to accede to the application of Madava Row, late Head Serishtadar of South Arcot; and accordingly permits him to select a Village in that District, instead of one in Tanjore, or North Arcot, as directed in the Extract from the Minutes of Consultation of the 11th February last No. 175."—*From Govt.* 4*th in con.* 9*th Sep.* 1839, *Rev. Dept. No.* 1122.

Note 6.—"The Governor in Council having therefore in view the instructions of the Honorable Court, conceives that, under the Hindoo Law, C. Vencata Lutchmiah, being the first life, his three sons (an undivided Hindoo family) would be regarded, and are, the second life; and that C. Vencataputty, whether he was formally adopted by his deceased uncle, C. Vencata Soobiah, or not, will be the third life, if he survives his father and living uncle; and under the authority given to this Government by the Honorable Court's despatch of the 19th January 1848, No. 2, resolves thus to recognize the succession of the family to the Shrotrium."—*Ext. Min. Con.* 20*th Oct. in con.* 2*d Nov.* 1848, *Rev. Dept. No.* 1155, *para.* 25.

the Provincial Court of Appeal for the Northern Division, in 1824, namely, "whether or not the Court of Sudder Udalut recognize the maxim, that there can be no valid mortgage, pledge, or pawn, of moveable property, where there has been no delivery, and where possession is wanting;" upon which occasion it was thus ruled:

"The propriety and expediency of giving universal application to a maxim of law of the above description, which has grown out of a particular state of society, appear to the Judges to be questionable; and they are of opinion that the validity, or invalidity, of the mortgage which is described in the papers submitted with your letter, must depend, in great measure, upon the prevailing usage in that respect. On referring the question to the Pundits of the Sudder Court, the Judges find that, according to the Hindoo Law, the mortgage of moveable property, without delivery of seizin, is valid; first, if acknowledged by the mortgager and mortgagee in the presence of witnesses, their neighbours; or secondly, if it take place under an authenticated written deed.

Such being the law of the case, the Judges would consider it seriously objectionable to interfere in the usage, if prevalent, which is conformable thereto, and they desire that the question of the validity of the mortgage of the cattle in this case, be determined with reference to these considerations."

3. The Judges of the Sudder Udalut are of opinion, that there can be no question as to the validity of a written agreement pledging moveable property, on condition that the property so pledged shall remain in possession of the pledger, so far as the two contracting parties are concerned, and so long as that condition is observed; and they think that the title of a person receiving such security, to the particular property pledged, provided it is not a fraudulent transaction, is preferable to that of any simple contract creditor, either anterior, or posterior, to such act. But if the condition in question is broken, by the pledger betraying the confidence which the pledgee, at this risk, chose to repose in him, the Judges, whilst they admit the right of the pledgee to prevent such infraction of the agreement, by giving notice to third parties of his lien on the property, are not prepared to say that the title of such person would be preferable to that of a person who, *in ignorance of such previous agreement*, had obtained actual possession of the specific property in question, from the pledger, either by purchase, or actual transfer on mortgage, in a bonâ fide transaction.

4. The Court have not been able to find any Judicial decision bearing upon the question; and they are not of opinion that it would be expedient to lay down any absolute rule for the guidance of the Courts, except by a Legislative Enactment.

5. The system of pledge in question, under a denomination of *Drishta Bundhaca*, or lien upon what has been *seen*, is most prevalent throughout India, and it would greatly unhinge property to invalidate it in any degree.

6. The Judges observe that in the communication received from the Board of Revenue, allusion is made to an "order of the Court" which is not before them, and deem it proper to add, that an Extra Judicial opinion, such as is now laid before the Government by them, can of course have no application to any case of which the merits are unknown to them.

Ext. Min. Con. 2d in con. 15*th Dec.* 1834, *Jud. Dept. No.* 986.

1. Resolved, that a copy of this letter be furnished to the Board of Revenue, with reference to their Secretary's letter dated the 20th October last, and the previous correspondence; to be circulated for the information and guidance of the Collectors generally.

2. The Governor in Council observes, that the order of the Zillah Court of Cuddapah, which has now been brought to notice, ought to have been reported at the time by the Principal Collector, with a view to an Appeal being preferred to the Provincial Court. When a question of such general importance is decided by a Zillah Court, if there is reason to dispute the decision, it is advisable to bring it before the superior Courts, in order that, if it is erroneous, the error may be corrected immediately, and that the law on the point may be determined by the proper authority, once for all.

22D JANUARY, 1835.

Ext. Min. Con. 9*th in con.* 22*d Jan.* 1835, *Jud. Dept. No.* 20.

1. Ordered that the Collector of Guntoor be authorized to refund the sum of Rupees 50, being part of a Judicial fine, directed by the Court of Circuit to be repaid to the party from whom it was levied by the Joint Criminal Judge.

2. Resolved, that the Collectors be authorized generally to comply with all requisitions for the refund of monies received by them from the Courts, made under the orders of the Provincial Courts, or of the Sudder and Foujdary Udalut.

16TH FEBRUARY, 1835.

Vide C. O. 29*th Mar.* 1827.
,, 24*th Oct.* 1836.
See also C. O. 30*th Mar.* 1835.

1. I am directed by the Board of Revenue to request, that you will, in future, enter in column 25 of the

second sheet of your "Demand Collection and Balance" Statement, in addition to the remarks on the state of the reason required to be inserted therein, such explanation as you may be able to afford, regarding any decrease which may occur in the collections, whether of current revenue, or arrears, on account of the land revenue of your District for the year, as compared with those of the year preceding.

Vide C. O. 26th Dec. 1831.

2. You are requested also, in the event of there being any sums entered under the head of Remissions, in column 15 of the third sheet of the "Demand Collection and Balance" Statement, to furnish, at the foot of the Statement, a memorandum showing the particulars of such Remissions, on account of what years they were granted, and under what authority.

19TH MARCH, 1835.

Foujdary Udalut to Govt. 28*th Feb.* 1835, *recd. from Govt.* 6*th in con.* 19*th Mar.* 1835, *Jud. Dept. No.* 154.

Vide C. O. 23*d June* 1831.

* *Vide C. O. F. U.* 3*d Jan.* 1835.

1. I am directed by the Judges of the Foujdary Udalut to submit, with reference to the orders of Government of the 23d December last,* para. 3, the accompanying copy of a letter from the Criminal Judge of Cuddapah, dated 17th Instant, requesting to be informed "from what fund" he is now to provide the necessary advances for grain for the subsistence of the Prisoners, and for the raw materials for the manufactures carried on by them.

2. The Judges believe that it will not be practicable for the Criminal Judges generally to procure the necessary supplies for their Jails, without making any advances, and they would suggest therefore, that they may be authorized to draw on the Collector for the sums they may require, settling the amount at the close of each month.

Criminal Judge Cuddapah, to Provincial Court Centre Division, 17*th Feb.* 1835.

1. There are constantly demands for payments on account of the Jail, and manufactures, which require money in advance, and which

cannot be delayed without detriment to the public service. The subsistence of the Prisoners in the Jail amounts to at least 1,700 Rupees monthly, which must be paid for in advance, as no one will supply the Jail on other terms, though the Contractor gives security for the money advanced, which is generally in sums of 500 Rupees at a time, renewed when the supply has exhausted it: besides this, there are advances constantly required for the purchase of raw materials used in manufactures in the Jail, and iron, &c. for the Prisoners' fetters.

2. As by the late orders of Government,* all deposits on account of manufactures, &c., are ordered to be sent to the Collector's Treasury, and no funds remain available in this Court's Treasury for the above purpose, I beg to be informed by the Judges of the Provincial Court, from what fund they are to be provided for.

* *Vide C. O. F. U. 3d Jan.* 1835.

Ext. Min. Con. 6th in con. 19th Mar. 1835, *Jud. Dept. No.* 154.

The Governor in Council authorizes the Criminal Judges generally, to draw on the Collectors for the sums they may require for the purposes stated in the above correspondence, and desires that the accounts be settled at the close of each month.†

† *Vide C. O. F. U.* 16*th Mar.* 1835.

26th March, 1835.

In order to facilitate reference to letters received from your office, the Board request that all letters to their address may be numbered, in the manner prescribed by the 25th Rule regarding correspondence, published under orders of Government 22d November 1833.‡

Vide C. O. 13*th July* 1826, *para.* 5.
" 2*d Apl.* 1838.

‡ *Vide Gazette* 1833, *page* 844.

30th March, 1835.

I am directed by the Board of Revenue to request, that your monthly Statement of "Demand Collection and Balance"§ may, in future, be accompanied by a separate memoran-

§ *Vide C. O.* 16*th Feb.* 1835.
" 24*th Oct.* 1836.

* *Vide C. O. 7th Sep.* 1829.
,, *18th July* 1836.

dum, showing the particulars of the balances* of land revenue permanently settled, as per accompanying form.

Statement showing the particulars of the Balances of Land Revenue Permanently Settled, in the District of for the month of

NAMES OF THE ZEMINDARIES.	Balance on the 31st Mar. 1835.	Since Collected up to(a)-April 1835.	Balance.	Remarks.
1	2	3	4	5
	R. A. P.	R. A. P.	R. A. P.	
Fusly 1238 or any other year from which the arrear is outstanding.				
....				
....				
Total...				
The same particulars for Fusly 1239, - - -		(a) In this column the collections up to the latest period before the date of despatch should be entered.		Here enter cause of the balances.
Fusly 1240, - - -				
Fusly 1241, - - -				
Fusly 1242, - - -				
Fusly 1243, - - -				
Fusly 1244, - - -				

27TH APRIL, 1835.

Vide C. O. 14th July 1828.
,, *29th Dec.* 1834.
,, *29th June* 1835.

1. I am directed by the Board of Revenue to request that you will proceed to make arrangements for the settlement of the Sayer and Abkarry Revenues of your District for the ensuing Fusly 1245.

2. The Board deem it necessary on this occasion to recal to your notice the instructions contained in Mr. Eliott's letter of the 14th July 1828, and to request that you will pay particular attention to the directions therein given, for securing the competency of the persons offering themselves as Securities for the Renters.

Vide C. O. 12*th Dec.* 1831.

3. In reference to Mr. Porter's letter of the 12th December 1831, I am directed to explain, that it was not intended by the prohibition thereby conveyed, to restrict you from accepting the security of Proprietors, and Meerassidars, on the strength of land which you have good reason to be satisfied is saleable, provided that such Proprietor, or Meerassidar, be not the actual cultivator of the land he enters in his bond, and that the sale of such land, in the event of this measure becoming necessary in consequence of the failure of the Renter, will not involve the withdrawal or disturbance of the capital theretofore employed in its cultivation. The object of the order referred to, was solely to secure the Land revenue from being affected by the chances which are attendant on the arrangements for realizing the Extra revenue.

25TH MAY, 1835.

Vide C. O. 4*th Apl.* 1833.
,, 29*th May* 1837.

1. I am directed by the Board of Revenue to inform you, that they think it advisable to direct that you will, for the future, return to their Office, under blank covers, all Petitions on which you are required to *report* by Endorsement, when you shall have so endorsed them. All Petitions bearing other Endorsements by the Board, except such as require a report by letter, may be returned to the Petitioners.

2. Endorsements on all Petitions, without exception, will of course continue to be inserted in the monthly Register sent to the Board.

28TH MAY, 1835.

Vide C. O. 28*th Nov.* 1831.
,, 5*th May* 1845.

The Accounts Particular of Batta to Prisoners, &c. in the Magistrate's Department, received from some of the Districts, being unnecessarily voluminous, I am directed by the Board of Revenue to transmit the accompanying form, and to request that it may be observed in future, in the preparation of the above account.

Account Particular of Batta to Prisoners, &c., in the Magistrate's Department.

RATES OF BATTA PER DAY WHETHER IN MONEY OR GRAIN.	Cases disposed of by the Magistrate.		Cases sent to the Criminal Court.		Total.		REMARKS.
	Number of Persons.	Amount of Batta.	Number of Persons.	Amount of Batta.	Number of Persons.	Amount of Batta.	
1	2	3	4	5	6	7	8
		R. A. P.		R. A. P.		R. A. P.	
At 3 Annas each, - - - -							
At 2 do. do. - - - -							
At 1 do. do. - - - -							
At 6 Pice do. - - - -							
At 1 Seer of Rice and 2 Pice each, -							
Total							
Detail of Total: Hoozoor, - - -							
Detail of Total: District, - - -							
Total							

4TH JUNE, 1835.

Vide C. O. 19*th June* 1826.
,, 15*th May* 1834.
,, 31*st Dec.* 1835.

1. The frequent instances in which persons convicted under Regulation IX. of 1822, are sentenced to pay exactly double the sum which may have been proved against them, lead the Board to think, that Collectors are still under the impression that the Regulation makes it imperative upon them to mulct offenders against it, in twice the amount of their alleged fraud.

2. It should be clearly understood therefore, that a fine of double the sum proved is the *maximum* of punishment, and that it should be inflicted only in cases of a very aggravated nature.

18TH JUNE, 1835.

Board of Rev. to Govt. 25*th Jan.* 1830, *No.* 25, (143.)

4. The second Extract relates to a dispute regarding the boundary of a Village, the same being also the boundary of the Districts of Masulipatam and Guntoor. The Honorable Court observe* that "they think it desirable that there should be some fixed rule for the speedy determination of all such questions, so that no doubt may remain as to the proper Officer under whose cognizance complaints respecting boundaries may fall," and the Government† have been pleased to refer the subject for the consideration of the Board.

* 6*th May* 1829.

† 12*th Dec.* 1829 *in con.* 4*th Jan.* 1830, *Jud. Dept. No.* 645.

5. It is the province of Government to determine the limits of the jurisdiction of the several Courts, and of the Collectors and Magistrates. When a dispute arises respecting the boundary between two Villages in adjoining Districts, and, from its inferring a similar question respecting the boundary of the Districts, there is a doubt as to the proper Officer to take cognizance of it, the Board are of opinion that this question should be immediately referred to Government, and that the Government should declare, as in the case alluded to by the Honorable Court, under whose jurisdiction the disputed ground should be for the present. The authoritative decision of the question between the Villages may then be obtained in the mode provided by the Regulation‡ for the decision of disputes of that nature, and the Government may afterwards determine, with reference to such decision, whether the decision of ju-

‡ XII. *of* 1816.

risdiction made *pro tempore*, shall be confirmed permanently, or what alteration shall be made. It will be obviously expedient, in general, to make the boundary of the Villages, as settled by the decision of the proper authority, to be also the boundary of the Districts in which they are situated respectively, in order that each Village may be wholly under one jurisdiction.

Sudder Udalut to Govt. 21*st April* 1835, *received from Govt.* 22*d May in con.* 18*th June* 1835, *Rev. Dept. No.* 358.

Vide C. O. 19*th Nov.* 1835.

1. I am directed by the Judges of the Sudder Udalut, with reference to your letter of 23d December last, to submit the opinion called for by the orders of Government on para. 51 of the Court of Directors' despatch, under date 20th March 1833.

2. The Judges have given their best attention to the point referred to them, " the best mode of adjudicating disputes with respect to the boundaries of adjacent Districts." They consider it to be the exclusive province of the Government to determine the boundaries of the several Districts, and that wherever doubt may exist, the authority of Government must be interposed. But where disputes of this kind involving property arise, the right of the respective claimants must be brought to issue in a regular Suit, and they would suggest that the Zillah Court nearest the property the cause of action, should be authorized to file, and dispose of, each Suit.

3. Claims falling under the provision of Regulation XII. of 1816, may, in like manner, be declared cognizable exclusively by the Collector whose Hoozoor station is nearest to the scene of the dispute.

Order of Govt. 22*d May in con.* 18*th June* 1835, *Rev. Dept. No.* 358, *on letter from Sudder Udalut* 21*st April* 1835.

The Right Honorable the Governor in Council approves of the suggestion contained in the above letter, and directs that it be carried into effect. (*a*)

(*a*) *Note* 1.—" 1. The Governor in Council observes, that the boundary dispute between the inhabitants of the Village of Patoor, in the District of Guntoor, on the one side, and the inhabitants of the Village of Poolepakah, in the District of Masulipatam, on the other, is not a question for the determination of Government. If it cannot be amicably settled, an authoritative decision on it may be obtained in the mode provided by the Regulations for the decision of disputes of that nature. But it is the province of Government to determine the boundary between the respective jurisdictions of the two Magistrates ; and it is obviously ex-

29TH JUNE, 1835.

Vide C. O. 26*th June* 1820.
,, 27*th Apl.* 1835.
,, 17*th Dec.* 1835.
,, 10*th Feb.* 1840.
* 1, 2, & 3.

I am directed by the Board of Revenue to transmit the undermentioned new forms* of the Cowle to be given to Abkarry Renters, and the Moochilkas

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pedient to remove at once all room for difference of opinion between those Officers upon this point.

2. It seems also expedient that, for the present at least, if not permanently, the whole of the Island called Rhello Lunkah, should be under the authority of one Collector and Magistrate. It appears that the jurisdiction of the Collector and Magistrate of Guntoor over a part of it is undisputed; and that the right of jurisdiction over the remainder is claimed both by that Officer, and by the Collector and Magistrate of Masulipatam. Under these circumstances, the Governor in Council is pleased to declare the whole of the Island called Rhello Lunkah to be within the jurisdiction of the Collector and Magistrate of Guntoor, and directs that it be considered to be so until further orders."—*Ext. Min. Con.* 31*st Jan. in con.* 9*th Feb.* 1826, *Jud. Dept. No.* 50.

Note 2.—"1. I am directed by the Board of Revenue to forward, for the orders of the Honorable the Governor in Council, the accompanying letter from the Collector of Guntoor, dated 11th November 1847, respecting the boundary disputes between the ryots of his own, and those of the adjoining District of Masulipatam, together with the previous correspondence which has passed between this Office and the Collectors of Masulipatam and Guntoor on the subject.

2. From this it will be seen that disputes are frequently arising between the ryots of those Villages of the Masulipatam and Guntoor Districts, which are situated on the banks of the Kistna, in respect to the right to the Islands newly formed within that river, and as, in all such cases, the question of jurisdiction is involved in the same dispute as the property in the land, great inconvenience is experienced from ignorance as to the authority by whom the charges of violence preferred by the several disputants are cognizable. With a view to put an end to such uncertainty, Mr. Stokes recommends that an Officer of the Civil Engineer's Department be deputed, in communication with the Revenue Officers of the two Districts, to trace out the boundary line wherever it is uncertain, and to draw up a report regarding all the disputes now pending, which may enable the Government to decide as to the course to be adopted with respect to them.

3. The Board of Revenue observe that it has been declared in the Extract Minutes Consultation 31st January 1826, para. 1,* to be 'the province of Government to determine the boundary between the respective jurisdictions of two Magistrates,' and that the Court of SudderUdalut, under date 21stApril 1835,† have stated that 'it is the exclusive province of Government to determine the boundaries of the several Districts, and that wherever doubt may exist, the authority of Government must be interposed.' It

* *Note* 1 *above.*

† *Vide C. O.* 18*th June* 1835.

to be taken from them, and the persons in charge of retail Shops.

No. 1.

Licence to be issued by Collectors to Abkarry Renters, agreeably to Clause Second, Section VI. *of Regulation* I. 1820.

1. I, A B, Collector of , being duly authorised by the Board of Revenue, under the provisions of Section V. Regulation I. of 1820,

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appears to the Board to be very desirable, in reference to the cases reported by the Collectors of Masulipatam and Guntoor, that measures should be taken to define the boundary line of the two Zillahs, wherever undetermined, along the course of the Kistna, and thereby remove all uncertainty as to the authorities by whom any acts of violence committed in such disputed localities should be cognizable. Such tracing of the boundary line also, though it will not determine the question of right to the various Islands or other spots which may be under dispute, will enable the Government the more readily to decide upon the course to be adopted for the settlement or prevention of such disputes, while it is not improbable that many such differences may be arranged during the progress of the inquiry by the Officer engaged in it. The Board however do not concur with the Collector of Guntoor in opinion that this duty should be assigned to an Officer of the Civil Engineer Department, both because the Civil Engineer of the first Division and his Assistants are already fully occupied with the current duties of their office, and because investigations of this nature are, in their judgment, most properly conducted by the Revenue Authorities. They would therefore beg to recommend that the Head Assistant of either the Masulipatam or Guntoor District, with the aid of the Surveyor or Assistant Surveyor, be deputed to lay down the boundary line between those Collectorates, along the course of the Kistna, wherever it may at present be undetermined, and to report upon all the boundary disputes now pending between the ryots of the Villages bordering that river. On the report being completed, it should be submitted to the Collectors of Guntoor and Masulipatam, for such observations as they may wish to offer upon it. The Board would further suggest that the Head Assistant Collector be instructed to arrange, subject to the confirmation of this office, all subsisting disputes in which he may be able to bring the contending parties to amicable terms. If the Board might take the liberty of offering any suggestion on the point, they would recommend that the inquiry be confided to the Head Assistant Collector of Guntoor, Mr. Newill."—*To Govt.* 24*th Feb.* 1848, *No.* 88, (464.)

Note 3.—" 1. The Honorable the Governor in Council concurs with the Board of Revenue, that it is of great importance that the disputes referred to in their letter,* should be decided without delay, as regards the Zillah boundary, in order to settle the question of jurisdiction. The suggestion of the Board as to the mode to be adopted for this end is also approved; and they are requested to furnish Mr.

* *Note* 2 *above.*

do hereby rent to C D, the exclusive privilege of manufacturing and vending Country Arrack and Toddy, (or of retailing Foreign Spirituous Liquors (*a*) as the case may be) within the limits hereinafter described, and to continue the same, until the of on the following conditions.

1st. That the said C D pay to the Collector in the said District of , the annual rent of Rupees in the following kists.

(Here specify kists.)

Newill with instructions for his guidance, and to place a Surveyor, or Assistant Surveyor, under his orders, for this duty.

2. Mr. Newill's object will be to trace out the boundary line of the two Zillahs, subject to the orders of Government. But while determining this it will probably be in his power, as observed by the Board, to arrange amicably many of the existing disputes between individuals and Villages. Those not found capable of such adjustment must be left for decision by the ordinary Tribunals whose jurisdiction will, however, have been defined.

3. In order to obviate future collisions and disputes, it is desirable, whenever it is possible, to avoid dividing any one island between the two Districts; and it is suggested that it might be found of use, and might facilitate Mr. Newill's task, to take as a general rule, that all Islands below a certain point in the River, Baizwarah for example, should be held to belong to Masulipatam, and all above it to Guntoor. Such general rule must be subject, however, to various and frequent exceptions, in particular where its operation would give to Guntoor (for example) new Islands lying on the Masulipatam side of old Islands long held to belong to Masulipatam, or vice versâ, unless Mr. Newill should see cause to recommend also the transfer of such old Islands to the respective Zillahs, under the new arrangement here suggested."—*From Govt.* 28*th Mar. in con.* 6*th Apl.* 1848, *Rev. Dept. No.* 314.

(*a*)*Note* 1.—" On a reference to the Court of Foujdary Udalut, it has been ruled that Beer, being a fermented, as well as an intoxicating, liquor, comes within the class of spirituous and fermented liquors, the unlicensed sale of which is forbidden by Section III. Regulation I., of 1820."—*Interpretation of Foujdary Udalut,* 3*d Mar.* 1846, *see Gazette* 1846, *Page* 350.

Note 2.—" 1. In the 'Interpretation' of the Foujdary Udalut, published at page 350 of the Fort St. George Gazette of 1846, it is ruled ' that Beer, being a fermented, as well as an intoxicating, liquor, comes within the class of spirituous liquors, the unlicensed sale of which is forbidden by Section III. Regulation I. of 1820.'

"2. The Board of Revenue desire me to solicit the opinion of the Sudder Udalut, whether *Wines* come within the same class of spirituous and fermented liquors." —*Board of Rev. to Sudder Udalut,* 29*th Aug.* 1850, *No.* 1765.

Note 3.—" I am directed, in reply to the question propounded in your letter of the 29th August 1850, to state, that the Judges of the Court of Sudder Udalut are of opinion, that the provisions of Section III. Regulation I. of 1820, do not extend to Wines."—*Sudder Udalut to Board of Rev.* 11*th in con.* 16*th Sep.* 1850.

2d. That the said C D do not work a still, or open a shop, for the retail of Spirits, at any other than the places mentioned in this Licence, nor sell below the prices hereafter specified.

3d. That in the distillation of Arrack, the said C D do not use, or permit to be used, under any pretence whatever, any ingredient pernicious to health, such as *Chunam*, *Oomitta-kay*, or other substance intended to increase the power of the spirit, or add to its intoxicating quality.

4th. That he use his best endeavours to secure, on the part of the persons appointed by him to superintend distilleries, and to the charge of retail shops, a strict adherence to the provisions of the Moochilkas entered into by them respectively; and that, on its coming to his knowledge that a breach of those provisions has been committed, he do bring the circumstance to the notice of the Collector, in order that the penalties attached to the offence may be enforced, and dismiss the offender from his service.

2. That the said C D be at liberty to establish stills according to the number hereunder specified, at the following places, and no others.

(Here enter places and the number of stills at each place.)

3. That the said C D be at liberty to establish shops for the retail sale of Spirits, at the following places, and no others.

(Here enter places.)

4. That the said C D shall cause any person to whom he may sub-rent any portion of the exclusive privileges granted to him by this Licence, to bind himself to observe all the stipulations of the Licence, in the same manner as the Renter himself; and that he will further cause every such Sub-renter, as well as every person whom he may employ to superintend distilleries or shops, for the manufacture or sale of Spirituous Liquors, to execute the Moochilkas prescribed in Section VI. Regulation I. of 1820.

5. That the prices at which the said C D shall sell, or authorize his Sub-renters or Venders to sell, the several descriptions of Liquors, shall not be lower than those hereafter mentioned.

[*Here enter the several descriptions of Liquors and the sale price per——.*]

6. By a breach of the foregoing stipulations, the said C D will incur the forfeiture of his Licence, and such further penalty as by Regulation I. 1820 is attached to the particular fault committed by him; and if he be found manufacturing, or vending, Country Arrack, or Toddy, after the expiration of his Licence, and without taking out a fresh Licence, or after forfeiture of the said Licence has been declared, he will

be subject to the penalties specified in clause *ninth*, Section VI. of the said Regulation.

7. A copy of such part of Regulation I. of 1820, as concerns an Abkarry Renter, is hereunto annexed.*

* *Vide C.O.* 17*th Dec.* 1835, *and* 10*th Feb.* 1840, *for additions to Abkarry Cowle and Moochilka.*

No. 2.

Form of Moochilka for persons in charge of Shops for the retail sale of Spirits, according to Clause Fifth, Section VI. *Regulation* I. *of* 1820.

1. I, E F, being appointed by C D, Renter of the exclusive privilege of vending Spirituous Liquors in the District (or Talook) of , to the charge of a shop (or shops) at do hereby bind myself as follows:

1st. To prevent all drunkenness, gaming, and disorder, within my shop, (or shops,) and not to sell a quantity of Liquor to any person sufficient to cause intoxication.

2d. Not to harbour robbers, thieves, or riotous persons; but on the contrary, to give information to the nearest Magistrate, or Police Officer, of any suspected persons who may resort to my shop.

3d. Not to receive any grain, goods, wearing apparel, or property, in barter, or pawn, for Liquor; but on the offer of any such, to give information to the nearest Public Officer. A breach of either of these three engagements will render me liable to punishment, by the Magistrate, under clause *eighth*, Section VI. Regulation I. of 1820.

4th. Not to allow any quantity of Liquor exceeding one seer or quart, to be removed from my shop, under any pretence whatever. A breach of this engagement will render me liable to punishment by the Criminal Judge, under Section XV. Regulation I. of 1820.

5th. Not to open my shop before sunrise, nor keep it open after 8 P. M. and not to harbour any person in it during the night.

6th. Not to sell any quantity of Liquor to European Soldiers or Sailors.

2. If I transgress either of the 5th or 6th conditions, I hereby agree to pay a fine not exceeding 50 Rupees, on proof of the same before the Magistrate.

No. 3.

Form of a Moochilka for persons employed to superintend Distilleries under the Renter, according to Clause Fourth, Section VI. *Regulation* I. *of* 1820.

I, G H, being appointed by C D, Renter of the exclusive privilege of manufacturing Country Arrack in the District, (or Talook) of , to superintend a Distillery at , do hereby bind myself not to

mix, or knowingly permit any other person to mix, in the Liquors distilled at the stills under my charge, any ingredient pernicious to health, such as *Chunam*, *Oomitta-kay*, or other material intended to increase the power of the spirit, or to add to its intoxicating quality. A breach of the above engagement will subject me, under clause *seventh*, Section VI. Regulation I. of 1820, to be tried by the Court of Circuit, and to be sentenced to imprisonment and hard labour for 3 years.

2d July 1835.

Ext. Min. Con. 26*th June in con.* 2*d July* 1835, *Rev.Dept. No.* 733.

Vide C. O. 28*th July* 1825.
,, 13*th July* 1826, *para.* 31.

1. The Right Honorable the Governor in Council is of opinion, that the imposition of Fines should not be effected without great care and deliberation, and if it be not done precipitately, there would of course be no reason for remitting them when imposed. If the operation of this order has the effect of rendering Collectors more circumspect, and more guarded in exercising the power of fining, he cannot but be of opinion that it must be beneficial to the public service. The imposition of a Fine is apprehended by the Public Officers, in high station, much more as a disgrace, than as a pecuniary loss; and it is to be supposed that if remitted afterwards, it would be because the punishment was thought perhaps too severe. A check upon such hasty application of a punishment is surely salutary, if effected in a mode so unobjectionable as this appears to be. If the Fine is *intended* to be remitted when first imposed, it is obvious that it amounts to nothing more than a threat, with the disadvantage in the eyes of the Native Servants, that the threat was ill considered, whereas the desired effect may be much more efficiently attained by *warning* the Servant in the first instance, and if that is disregarded, by enforcing the penalty.

13th August, 1835.

Ext. Min. Con. 31*st July in con.* 13*th Aug.* 1835, *Rev. Dept. No.* 920.

Vide C. O. 2*d May* 1825, *para* 2.
,, 22*d June* 1837.

2. It is much to be wished that Collectors in general would strenuously exert themselves to effect the collection of the yearly revenue within the Fusly, as it but too often happens, that when it is delayed, the ryots, having previously consumed the produce

of the past year, devote to the payments of their kists, when at length required from them, the proceeds of the current one, a mode of proceeding which gives rise to a continually retrograding system, calculated in time to throw the whole revenue a year in arrear. The Board of Revenue should direct their utmost attention to this point, and strongly point out to Collectors the very great inconveniencies resulting from the work of collection being conducted with irregularity and delay.

15th October, 1835.

Vide C. O. 27th Nov. 1834.
,, *17th Mar.* 1836.

Great inconvenience having arisen from the number of men that are detached from Regiments, in consequence of the frequent requisition for Treasure Guards; orders have been issued by Government* to Officers Commanding Divisions, for concerting with Collectors, as to the best means of rendering every Treasure Escort as efficient as possible, by making it take up successively the money that is prepared for remittance at each Treasury on or near its line of march, to the place of its final destination; and the Board of Revenue direct that you will use your best endeavours to forward the object Government have in view.

* 1*st Sep. in Con.* 15*th Oct.* 1835, *Rev. Dept. para* 36.

19th November, 1835.

Pro. Sudder Udalut, 30*th Oct.* 1835, *No.* 170.

Vide C. O. 18*th June* 1835.

Read letter dated the 5th Instant, from the Provincial Court in the Southern Division, together with its enclosures, submitting, at the instance of the Acting Assistant Judge at Coimbatore, the question, whether a Suit can be brought against the Collector of Coimbatore, and two of his Revenue Officers, for the recovery of damages sustained by the loss of water occasioned by the refusal of the Defendants to allow water to flow, as usual, from a certain Tank of Plaintiff's Village, to Plaintiff's land.

1. A Suit of the above description, it appears, was instituted in the Auxiliary Court at Coimbatore, by a cultivating ryot, against the Prin-

cipal Collector, and two of his Revenue Officers, but upon a motion being presented by the Government Vakeel, on behalf of the Principal Collector, the Assistant Judge was induced to refer the question, whether, under the circumstances stated, such Suit was sustainable.

2. In this motion the Auxiliary Court was moved to dismiss the Suit on the grounds that the Suit should, in the first instance, have been preferred to the Collector, and that, under the orders of the Court of Sudder Udalut of the 21st of April last, the Collector only can take cognizance of disputes regarding the irrigation of land.

Vide C. O. 18*th June* 1835, *enclosure* 2.

3. The Court of Sudder Udalut observe, that there has been no alteration of the Law as to the liability of a Collector to be sued for an act done in his official capacity.

4. The letter addressed by this Court to the Secretary to Government in the Judicial Department, under date the 21st April last, to which allusion is made in the motion filed in the Auxiliary Court, appears to have been misunderstood by the Principal Collector: that communication contained merely the opinion of the Sudder Udalut, that, in order to meet the wishes of the Honorable the Court of Directors, expressed in the 51st para. of their General Letter of the 20th March 1833, boundary disputes, involving claims to property situated on the borders of adjacent Districts, where doubts may arise as to the Court competent to hold jurisdiction, might be made cognizable by the Zillah Court nearest the property the cause of action; and that similar claims, falling under the provisions of Regulation XII. of 1816, where doubts may arise as to the Collector before whom the claim should be brought, might, in like manner, be declared cognizable exclusively by the Collector whose Hoozoor station is nearest the scene of the dispute. Neither of these suggestions, however, for determining the *local jurisdiction*, could take effect without a Legislative Enactment, and a draft of an Act containing the requisite provisions was submitted to Government on the 13th of June last; but from the circumstance of the Principal Collector having filed a copy of the correspondence which passed between this Court and the Government, upon the subject of claims to property situated on a disputed boundary, the Court are led to believe that the Revenue Authorities have been directed to act upon the suggestions contained in their Register's letter of the 21st of April last, and lest similar misapprehension of the object of that letter should exist elsewhere, they resolve to submit copy of these proceedings to the Chief Secretary to Government, with a request that the same may be communicated to the Board of Revenue, with a view to its being circulated to the several Collectors and their Subordinates.

From Govt. 10*th in con.* 19*th Nov.* 1835, *Jud. Dept. No.* 846.

1. Ordered to be communicated to the Board of Revenue, with reference to the order of Government dated the 22d May last,* No. 358, for their information and guidance, and that of the Officers subordinate to their authority in the Provinces.

* *Vide C. O.* 18*th June* 1835. *enclosure* 3.

2. With reference to the draft Act referred to in the 4th para. of the foregoing letter, it is observed that the draft was transmitted to the Supreme Government on the 28th July last, and has not yet been passed into a Law.†

† *This draft does not appear to have ever been passed into Law.*

17TH DECEMBER, 1835.

Vide C. O. 29*th June* 1835.
,, 23*d May* 1836.

The charge of interest on the balances of Sayer and Abkarry Renters is not, the Board observe, specially authorized by any Regulation, nor by the Cowles; but as they see no reason why defaulters on account of these sources of revenue, should be exempted from the charge, they direct that, in future, a provision authorizing the charge of Interest‡ at 6 per cent. on balances of Sayer and Abkarry, be inserted in the Renters' Cowles and Moochilkas.§

‡ *Vide C. O.* 13*th Apl.* 1837.

§ *For forms of Cowle and Moochilka vide C. O.* 29*th June* 1835.

31ST DECEMBER, 1835.

1. I am directed to state, that the Board have resolved to dispense with the translations|| of the original Proceedings transmitted in cases decided under Regulation IX. of 1822,¶ and appealed from under Regulation VII. of 1828: your decision will of course be recorded in English.

|| *Vide C. O.* 13*th July* 1826, *para.* 8.

¶ *Vide C. O.* 4*th June* 1835.
,, 15*th July* 1839.

2. Under this arrangement the Board expect that in every case in which an Appeal is preferred, the Appeal Petition will be forwarded, together with the original Proceedings, within three weeks from the date of its receipt, accompanied by a letter containing such

remarks as may be called for by the allegations contained in the Appeal Petition. (*a*)

(*a*) *Note* 1.—" 1. An Appeal having been made to the Board of Revenue, against your decision in the case reported in your monthly Return, dated 1st August 1850, of offences under Regulation IX. of 1822, I have to request that the Proceedings held in it may be forwarded to this office.

2. The Appeal *direct* to the Board (made probably through ignorance,) is irregular, and in the present case, time will not allow of the legal course being followed. It is desirable, however, in similar cases, to inform the Defendant, that the Appeal lies through yourself, and be guided in your disposal of it by the orders conveyed in the Circular dated 31st December 1835."—*To Collr. Salem 3d Oct.* 1850, *No.* 2030.

Note 2.—" 1. I am directed by the Right Honorable the Governor in Council to acknowledge the receipt of your Secretary's letter of the 17th June last, No. 321, and to transmit, for your information and guidance, the accompanying copy of an order of Government, under date the 29th August 1830, with an Extract from the Proceedings of the Sudder Udalut dated 30th ultimo.

See Notes 3 *and* 4 *following.*

2. In consequence of the irregularities pointed out in these papers, the Right Honorable the Governor in Council is pleased to direct, that the proceedings in the case of Sreenevasiengar, late Tahsildar of Taudicomboo, in the District of Madura, be immediately quashed, and the amount levied from him refunded. It will be for your Board to consider whether it is expedient to adopt any further proceedings against the Petitioner."—*From Govt.* 8*th in con.* 14*th Oct.* 1830, *Rev. Dept. No.* 861.

Note. 3.—" 1. Without reviewing in detail the whole of the correspondence which has taken place on the subject of the Petitions presented by Sreenevasiengar, late Tahsildar of Taudicomboo, in the District of Madura, the Right Honorable the Governor in Council will only here notice the most remarkable features of the case, and then proceed to state his sentiments upon them.

2. Sreenevasiengar was sentenced, under Regulation IX. 1822, to pay a sum of Rs. 3,769¼, and is stated by the Board of Revenue to have omitted to appeal under Section VI. Regulation VII. 1828. The Board however, upon Petitions from this person coming before them, complaining of irregularities in the proceedings of the Collector, instituted an inquiry, in order 'to ascertain whether there were grounds for admitting an Appeal against the sentence passed on the Petitioner, notwithstanding the lapse of the time within which such Appeals are required to be made.' This inquiry was subsequently stated to have been made under the authority vested in the Board by Regulation III. 1823. It does not appear that this Regulation has any reference to the admission of Appeals, or the time for presenting them, but merely authorizes the Board of Revenue, on reports of judgments passed by Collectors under Regulation IX. 1822, 'to order that any such judgments be not carried into execution, and to pass such further order on the case as to them may seem equitable and just;' and in this case it is believed that the judgment had already been carried into execution. The

22d February, 1836.

* *Vide C. O. 25th Aug.* 1828.

† *Vide C. O. 20th Sep.* 1830.
" *23d Feb.* 1837.

4. It is the order of the Board, that the Head Serishtadar* shall have control over every Department of the Revenue Cutcherry, including of course the Stamp† Department, but it seems to be proper to inquire whe-

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Board further stated, that if they had seen reason, on that inquiry, to believe the complaints of the Petitioner to be just, they might have directed him to prefer an Appeal in the manner prescribed by the Regulation, and would then have proceeded to revise the trial. The Board at the same time state their apprehension, that a party omitting to appeal in the manner, and within the time, prescribed in the Regulation, forfeits the right of ultimate appeal to a Court of Udalut, and they doubt whether they can restore that right by admitting an Appeal after the prescribed time. If the Board can legally admit an Appeal after the authorized period has elapsed, it is quite clear, in the opinion of the Government, that they can legally do all further acts which would follow the admission of an Appeal regularly made in the course prescribed by the Regulation, and that it is therefore fully competent to them to refer a party under such circumstances to seek redress in the Courts, if they do not see reason for granting the relief prayed for. It is not the province of the Courts to exercise any control over the proceedings of the Board of Revenue in the admission of Appeals under Regulation VII. 1828; all that is necessary to legalize the entertaining by them of Appeals from the judgments of the Revenue Authorities under Regulation IX. 1822, is an order under the hand of the proper Officer, referring the party aggrieved to seek redress in the Courts; and if the Board of Revenue can legally admit an Appeal after the lapse of three months, they can undoubtedly refer a party to the Courts for redress, if the result of their inquiry into the Appeal so admitted, shall induce them to consider it proper to do so. If they cannot do this, it is obvious that they are equally debarred from doing any other act which the Regulation authorizes after the admission of an Appeal, and, in that case, it does not appear that any useful object could have been attained by the inquiry which was avowedly made by them with the view to the eventual admission of an Appeal in this instance.

3. It seems however doubtful whether the Petitioner did actually forfeit his right to appeal in this case; for it appears from the Principal Collector's letter to the Board of Revenue, 'that his Servant once presented to him a Tamil letter, addressed to the Right Honorable the Governor, which he called an Appeal-paper, for the purpose of being franked, but protested against his perusing it, and that he therefore returned it.' If this letter was presented before the expiration of the time limited for preferring Appeals, as seems to have been the case from the Collector's letter of the 13th April 1829, it appears to the Right Honorable the Governor in Council, that the Petitioner's right to appeal, although the Appeal itself was irregular in point of form, was sufficiently preserved to him, and that

ther the order is generally observed with respect to Stamps. Resolved accordingly, that the Collectors be requested to report on

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it would be so understood by the Courts in ordinary cases of appeal from Suits tried by those Tribunals, and if indulgence in this respect is shown by the Courts, in cases of common occurrence under the general Regulations, justice seems to require that, where unusually large powers are intrusted to the Revenue Officers, under a special law, every practicable means of correcting the abuse of them should be resorted to, and every facility afforded to persons who may consider themselves aggrieved by the exercise of them, to enable them to obtain redress.

4. But in the opinion of the Right Honorable the Governor in Council, the mere omission of an aggrieved party to appeal within the prescribed period, does not necessarily render the Board of Revenue incompetent, in all cases, to refer him to the Courts for redress; nor is it at all clear that, without admitting an Appeal, and revising the trial of the Appellant, it is not competent to them to refer him to a Court of Udalut, as supposed in the 4th para. of their Secretary's letter dated 14th January 1830; for it appears that the Regulations contemplate two distinct cases under which parties may be referred to the Courts, namely, one where they wish to apply to them in the form 'of an original complaint, *on account of any supposed injustice in conducting the proceedings*,' and the other, where they desire to prefer 'an *appeal from the judgment*' of the Collector. The complaint of Sreenevasiengar is observed to be precisely one of the former description, for the Petitioner states, that his 'complaints were made consequent on the irregular manner in which the charges brought against him were tried at the Collector's Cutcherry;' and again, that the examination conducted by Mr. —— 'was very irregular, and contrary to the dictates of justice, and the spirit of the Regulations,' and the object throughout the Petition presented to Government appears to be, to bring to notice the supposed irregularities and injustice in conducting the proceedings. It does not, moreover, appear, that the Petitions of Sreenevasiengar were ever considered by the Board of Revenue in the light of Appeals, for the Board observe in the 2d para. of their Secretary's letter of the 14th January last, that 'the Petitions presented to the Government and the Board were not Petitions of Appeal which could be admitted and proceeded upon under the Regulation; neither were they Petitions praying for permission to present an Appeal, notwithstanding the lapse of the time allowed by the Regulation; they were Petitions complaining of irregularities in the Proceedings on the trial of the Petitioner.'

5. On the subject of the allegations of the Petitioner respecting the irregularity of the proceedings at the trial, it is observed that his statements are, in several material points, fully borne out by the original papers now before Government.

6. In some of the cases against the Petitioner, tried by the Revenue Officers of Madura, the Complainants were not sworn, while the witnesses were; in others, depositions were taken from the Complainant and witnesses, at two different times, and by different authorities, once on oath, and once not; and sometimes the depositions of two or more witnesses, and of the Complainant and other

this point. It is a great irregularity to permit the Stamps to be kept any where but in an apartment of the Cutcherry, or in some

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persons, were taken on the same paper. In some cases the statements of the Complainant differ from those of his witnesses, and in one particularly, the Complainant, besides having been an embezzler of the public revenue, is detected in gross prevarication; the witnesses in several cases were the near relatives of the Complainants, and the witness in one was the Complainant in another. The cross examinations moreover were conducted in the most irregular manner, the questions put by the Defendant being sometimes entered in his own examination, and sometimes in those of the Complainant or witnesses, and the Defendant being sometimes allowed to cross examine the Complainants, or witnesses, before, and sometimes after, their depositions were closed. Finally, the depositions are stated in the heading to be taken by Mr.——— *Head Assistant to the Collector*, and are signed by him as *Assistant Magistrate*.

7. Under these circumstances, the Right Honorable the Governor in Council is clearly of opinion, that the Defendant ought to be referred to the Courts, to enable him to prefer an original complaint, on account of the alleged injustice in conducting the proceedings, or that the whole proceedings should be at once quashed,* and the amount levied repaid, as was recommended by the Board in the case of the Custom Officer in Malabar, reported in the letter from their Secretary dated 22d January 1827, in which the Board observed—'The Board do not consider it necessary at present to enter into the merits of the Petitioner's case, as it will be observed from the letter from the Principal Collector, under date the 31st December, herewith submitted, together with that to which it is a reply, that the depositions of the witnesses who were examined before his predecessor, in the case in question, were neither given on oath, nor under a solemn declaration, as prescribed by Section IV. Regulation IX. of 1822. The proceedings having thus, in part, been unattended by the necessary legal forms, the Board are of opinion that they must be set aside, and that the sum adjudged to be paid by the Petitioner, and recovered from him, should be returned. In the event of Government concurring in this opinion, the Board solicit sanction for the repayment of Rupees 1,484-9-3, to Woddakate Taja Menon. Although the informality of the proceedings already held, appears to the Board to render this course unavoidable, they will suggest to the present Collector the propriety of instituting an inquiry, *de novo*, into the Petitioner's conduct, under the provisions of the Regulation above quoted.

* *See para.* 2 *of preceding Note* 2.

8. It does not appear whether the cases investigated by the Head Assistant Mr. ——, occurred in a particular division of the District placed under his charge, and if not, whether the special authority of the Principal Collector to conduct the proceedings was delegated by clause *second*, Sec. III. Regulation VII. 1828. In the latter event, if this authority was not conferred in the manner prescribed, it would appear that the omission would render the Assistant Collector's proceedings invalid from the commencement, as noticed on a similar occasion in the 2d para. of a letter from the Secretary to the Board of Revenue, dated 3d January 1828, No. 4.

Public Office, which the Board presume is commonly the case. It is desirable however to ascertain whether there are any excep-

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9. Before, however, passing any final orders on the subject of Sreenevasiengar's Petition, the Right Honorable the Governor in Council resolves to refer the whole papers for the consideration of the Court of Sudder Udalut, with a request that the Court will state their construction of the Regulations applicable to this case, and their sentiments as to the proper mode of affording such redress to the Petitioner as he may, under all the circumstances, appear to be entitled to.

10. If the Sudder Udalut shall be of opinion, that an Appeal from a party considering himself aggrieved by the decision of a Collector, under Regulation IX. 1822, cannot, under any circumstances, be admitted after the expiration of the time fixed for presenting Appeals, they will be pleased to submit an Enactment for rendering Appeals admissible after that period, on good and sufficient cause being shown for the delay; and for making the cases of parties considering themselves aggrieved under that Regulation, referrible to the Courts of Udalut by an order under the hand of the Secretary to Government, in the Revenue and Judicial Department, as well as by one under that of the Secretary to the Board of Revenue, as directed in clause *second*, Section VI. Regulation VII. 1828, unless they should be of opinion that such an order is at present equally legal and sufficient under the provisions of Section XVI. Regulation IX. 1822."—*Ext. Min. Con. 27th Aug.* 1830, *No.* 489, *received from Govt. with Note* 2 *preceding*.

Note 4.—" 1. Read letter from the Secretary to Government, in the Judicial Department, transmitting copies of a correspondence with the Board of Revenue, and copy of an order dated the 27th August last, passed by the Right Honorable the Governor in Council, on a communication from their Secretary of the 17th June, in which the opinion of this Court is requested, on the construction of certain parts of Regulation IX. 1822, and Regulation VII. 1828.

2. The Court understand, from the Principal Collector's letters dated the 6th and 26th May 1829, that his Head Assistant, who conducted the inquiry, was not in charge of the Mellore Talook at the time; and that he acted under no written authority, but under verbal instructions from the Principal Collector.

3. Under these circumstances, it appears that the whole proceedings are, in strictness, liable to be quashed,* on the ground that the Head Assistant had not due authority for conducting the inquiry, whether the inquiry commenced while Section III. Regulation III. of 1823 was in force, or whether it commenced after the enactment of Regulation VII. of 1828; because, under both Regulations, it was requisite that the delegation of authority should be in writing. This irregularity is not amended by the presence of the Principal Collector 'during the course of the inquiry,' nor by his having 'paid attention generally to the evidence.'

* *See para. 2 of preceding Note 2.*

4. Under Regulation IX. of 1822, no limitation of time was fixed for Appeals from the decisions of Collectors. Regulation VII. of 1828 remedied this defect, and provided also that Appeals from the judgments, or orders, of the Collectors, passed under the provisions of Section V. or Section VI. Regulation IX. of 1822, should be disposed of by the Board of Revenue; except in cases which they

tions. Ordered therefore that a report be called for from the Collectors.

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might report for the orders of the Governor in Council. The time limited for appealing is three months; and one of the questions referred to this Court is, whether an Appeal is, under any circumstances, admissible after the expiration of that time.

5. There does not appear the smallest reason to suppose that the Legislature intended to subject Appeals from the decisions of the Collectors, to harder conditions than those to which Appeals from the decisions of the regular Courts are subjected. An Appeal from the judgment of a regular Court is admissible after the expiration of the limited period for appealing, on just and reasonable cause being shown for the delay. It would be very difficult to define what ought in fairness to be deemed a just and reasonable cause for such delay; for what would be a good and sufficient cause in one case, would be a very bad and insufficient one in another; and this therefore is a point left to be decided by the Courts, on a consideration of all the circumstances of each particular case. In the wording of clause *first*, Section VI. Regulation VII. of 1828, there appears nothing which precludes the Board of Revenue from admitting an Appeal, after the expiration of three months; and policy, as well as the interests of justice, seems to require that the clause should receive the most liberal construction which can be given to it. The clause provides that a person conceiving himself aggrieved by the decision of the Collector '*shall be at liberty*, at any time within three months from the date of such judgment or order, to present to the Collector a Petition of Appeal addressed to the Board of Revenue, which Petition the Collector shall forthwith forward to the Board.' The Court think this may be fairly understood only as limiting the time within which it shall be open to a person aggrieved to appeal as *a matter of positive right*, and not as prohibiting the Tribunal which is to decide on the Appeal, from the admission of one after the expiration of that time. There seems nothing harsh or strained in this construction of the clause, which contains no words whatever limiting the authority or discretion of the Board of Revenue; and the construction is recommended by the consideration that it places Appeals from the decisions of Collectors, on the same footing as those from the decisions of the regular Courts, so far at least as respects the *right* of appeal.

6. It appears to the Court therefore that no new Enactment is requisite to enable the Board of Revenue to admit an Appeal from the decision of a Collector, after the expiration of three months from his decision.

7. Another question referred is, whether, under the provisions of Section XVI. Regulation IX. of 1822, an order, under the hand of the Secretary to Government, in the Revenue and Judicial Department, would at present be a legal and sufficient authority for the admission, by a Court of Udalut, of a complaint against the proceedings of a Collector, or of an Appeal from his judgment, in cases investigated by him under that Regulation.

8. It must be observed that, under the provisions of Section XIV. Regulation IX. of 1822, Appeals from the judgments or orders of the Collectors, formerly laid to the Governor in Council, who alone was competent to dispose of them.

5. Resolved, that the suggestion in the 16th para. of the letter from the Superintendent of Stamps be referred for the consideration and report of the Collectors generally.

He might direct the relief prayed for to be granted, or appoint a Commission to investigate the case, or refer the party complaining to the established Courts of Udalut, and this was by an order under the hand of the Chief Secretary, or Secretary to Government, which order, under Section XVI., was indispensably requisite to the admission of the complaining party's Petition in the Courts of Udalut. But Section XIV. Regulation IX. of 1822 was repealed by Section V. Regulation VII. of 1828; and, by the following Section, Appeals from the judgments or orders of the Collectors were made determinable by the Board of Revenue, such only excepted as they might think fit to report for the orders of Government.

9. Now it appears to the Court that Section XIV. Regulation IX. of 1822, being repealed, and Section VI. Regulation VII. of 1828 being substituted for it, the Courts must consider an order of reference under the hand of the Secretary to the Board of Revenue, to be the order which alone can now authorize them, under Section XVI. Regulation IX. of 1822, to receive a Petition complaining of the proceedings, or appealing from the judgment, of a Collector, in cases investigated by him under the provisions of that Regulation.

10. But the question here arises, whether, by the Enactment of Regulation VII. of 1822, it was the intention of the Legislature to exclude all interference of the Governor in Council in cases of this sort; except in such as are specially reported to him by the Board of Revenue. The question, perhaps, is not of much moment, so far as it regards the proceedings of the Board, after their admission of a Petition of Appeal, because they must perform *one of three acts* by which the party appealing either obtains the relief prayed for, or is enabled to seek it elsewhere. But the question is of great importance as it respects the powers of the Board in refusing to admit an Appeal, because the final rejection of an Appeal, on whatever grounds it may proceed, effectually precludes the party from obtaining redress, however gross and manifest may be the wrong which he has sustained.

11. If a regular Court refuses to admit an original Suit, or Appeal, or having admitted it, dismisses it without an investigation of its merits, a summary Appeal lies to the Court above, which is competent to overrule the order of the Court below; and there seems to be no discoverable reason for exempting similar orders of the Board of Revenue from a similar revision. It is plain, that if the Governor in Council cannot interfere in these cases, there is no other authority that can; and the whole question would seem to hinge upon this, viz., whether Regulation VII. of 1828 expressly, or by implication, excludes such interference. The Court think it does not. The preamble, it is true, declares it requisite, among other things, that Petitions of Appeal against the judgments and orders passed by Collectors under Regulation IX. of 1822 'should be finally decided upon by the Board of Revenue, instead of the Governor in Council, as at present;' but the enacting clauses go no further than to provide that these Petitions shall be addressed and forwarded to the Board of Revenue, and to

From Supt. Stamps to Board of Rev. 13*th in con.* 27*th July* 1835.

16. I believe the crime of forgery to be greatly facilitated, by the practice noticed by Mr. Gleig, of allowing Stamp Venders to retain on hand, for the supply of forgers, at enhanced prices, old Stamps bearing the signature of former Collectors, whilst they dispose to the people generally, of those alone which are signed by their successors in office. The suggestion he has made that the Stamp Darogah, or Treasurer, should keep a book, in the form given by him, seems likely to check this practice. But I think it would be further promoted by all Stamp-papers, signed by former Collectors, being, at the expiration of a certain period, say 12 months after their quitting the Districts, returned to their successors, and by them forwarded, by the first coolies sent hence, to this office, in order that they may be destroyed.

Vide C. O. 23*d Feb.* 1837.

22d February, 1836.

Ext. Min. Con. 4*th in con.* 13*th Aug.* 1835, *Rev. Dept. No.* 940.

Vide C. O. 14*th Feb.* 1833.

**Board's Pro.*30*th June*1831.

2. With regard to the last of the Proceedings above recorded,* the Right Honorable the Governor in Council deems it unnecessary now to comment at length

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prescribe the manner in which the Board shall dispose of them; and it is clear that the object of the Legislature was only to relieve the Governor in Council from the inconvenience of deciding upon these Petitions in the first instance. In the wording of these clauses there is nothing which can be construed to take away the general controlling authority of the Government over the acts of the Board; and considering the nature of the functions to be exercised by the Board, under clause *second*, Section VI. Regulation VII. of 1828, it would surely be difficult to discover a single reason, either of policy or of justice, for divesting the Government of such controlling authority, in these cases more than in any other.

12. Upon these grounds the Court are of opinion that the Governor in Council is fully competent, whenever he may see fit, to control the proceedings of the Board of Revenue, upon Petitions presented to them against the acts of the Collectors under Regulation IX. of 1822; and to direct them to grant the relief prayed for, or to refer the party complaining to the regular Tribunals. It seems unquestionable that this would be the course pursued in cases reported by the Board, if the Governor in Council should not think it necessary to appoint a Commission under clause *third*, Section VI. Regulation VII. of 1828.

13. The foregoing are all the points upon which the Government desire the opinion of this Court, and, under the view which they have taken of the Regulations in question, there appears no necessity for submitting the draft of any new Enactment."—*Pro. Sudder Udalut* 30*th Sep.* 1830, *received from Govt. with Note* 2 *preceding.*

on the inconsistencies, and petulant and insubordinate tone, noticed by the Board of Revenue, in the letter from Mr. ———, but will merely observe, that a Collector, after receiving a final decision of the Board, should never be suffered to dispute it, and how-much-soever he may differ from it, he should not presume to request a reference to Government, before acting upon it.

17th March, 1836.

Ext. Min. Con. 22d Feb. 1836, *Financial Dept. No.* 72, *received from Govt.* 1*st in con.* 17*th March* 1836, *Rev. Dept. No.* 230.

Vide C. O. 15*th Oct.* 1835.

* *From Acct. Genl. to Govt.* 10*th Dec.* 1836, *No.* 312.

† *Vide C. O.* 15*th Oct.* 1835.

1. The Statement submitted with the foregoing letter*, by no means proves that the principle laid down in the Extract from the Minutes of Consultation in the Revenue Department, under date the 1st September 1835†, of requiring every Treasure Escort to be made as serviceable as possible, by taking up successively the money that is prepared for remittance at each Treasury, on or near the line of its march, to the place of its final destination, is incompatible with the Honorable Court's orders to prevent any unnecessary accumulation of Funds in the Provincial Treasuries. On the contrary, it shows that, by timely communication between Collectors and the Military Authorities, the remittances to Masulipatam, from Ganjam and Rajahmundry in January, from Vizagapatam and Rajahmundry in August, from Nellore and Guntoor in June, might, by a little arrangement, have been committed to the charge of three instead of six detachments. The remittances from Masulipatam and Nellore to the Presidency in March and April, might likewise have been sent under one Escort.

2. The Governor in Council therefore still expects that Collectors, by communication with each other, and in concert with the Officers Commanding Divisions, will devise means for effecting this desirable object, which should not be disregarded, except on emergent occasions.

28th March, 1836.

Vide C. O. 15*th May* 1834.
„ 1*st Aug.* 1836.

‡ *Vide Reg.* XXVII. *of* 1802, *Sec.* V., *and clause first of Sec.* X.

I am directed by the Board of Revenue to request that, in future, your reports‡ of attachments of lands may be accompanied by a Statement in the annexed form, instead of that now in use.

Statement of Estates attached for Fusly —

Names of the Zemindaries or Estates.	Names of the Zemindars or Proprietors.	No. of Villages included in the Zemindary or Estate.	Permanent Jumma of the entire Zemindary or Estate.	Amount of Kists due for Current Fusly.	Amount Collected.	Balance.	No. of the Villages proposed to be attached.	Actual or estimated annual value of the portion proposed to be attached.	Establishment proposed to be employed in the attachment.	Per centage of the Establishment to the estimated annual value of the portion of the Estate attached.	Date of the attachment.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13
			R. A. P.	R. A. P.	R. A. P.	R. A. P.		R. A. P.	R. A. P.	R. A. P.		

2D MAY, 1836.

Vide C. O. 11th Feb. 1833.
" *13th June* 1836, *paras.* 1 *and* 9.
* *5th in con. 14th Jan.* 1836, *Rev. Dept. No.* 12.

1. It having been remarked by Government,* that the Annual Statements of Extra Charges incurred under and without Estimate, have, in several instances, embraced the gross advances from the Treasury, and not the "actual charge" requiring sanction; and as the system is considered not only objectionable, but at variance with the heading of the column in which the charges are entered, and which professes to exhibit the "actual charges" of the year; I am directed by the Board of Revenue, with a view to obviate this irregularity, to request that you will exhibit the gross advance from the Treasury in one column, the refunds on account thereof in another, and the net amount requiring sanction in a third, as shown in the accompanying forms A and B. The Accounts Particular of each charge should correspond exactly with the amount entered in column 5 of the form A, for charges incurred *without* Estimate, and with column 6 of the form B, for charges incurred *under* Estimate.

2. The Board request that the Accounts of the Current Fusly 1245 may be prepared according to the above instructions, and that the same system be followed in future.

A.

Statement of Charges incurred without Estimate for Fusly 1245.

ITEMS.	Actual charges in Fusly 1244.	Gross advances from the Treasury in Fusly 1245.	Amount refunded.	Net amount of charges requiring sanction.	Comparison between columns 2 and 5.		Collector's explanation.	Remarks of the Board of Revenue.	Orders of Government.
					Increase.	Decrease.			
1	2	3	4	5	6	7	8	9	10
	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.			

B.

Statement of Charges incurred under Estimate for Fusly 1245.

ITEMS.	Actual charges in Fusly 1244.	Estimate for Fusly 1245.	Gross advances from the Treasury in Fusly 1245.	Amount refunded.	Net amount of charges requiring sanction.	Comparison between cols. 2 and 6. Increase.	Decrease.	Collector's explanation.	Remarks of the Board of Revenue.	Orders of Government.
1	2	3	4	5	6	7	8	9	10	11
	R.A.P.	R.A.P.	R.A.P.	R.A.P.	R.A.P.	R.A.P.	R.A.P.			

5TH MAY, 1836.

Vide C. O. 1st *May* 1826.

*21st *Mar. in con.* 4th *Apl.* 1836, *Rev. Dept. No.* 327.

1. I am directed by the Board of Revenue to apprize you, that the Right Honorable the Governor in Council has been pleased to sanction* the following arrangements for modifying and equalizing the allowances of Head Assistant Collectors, Collectors, and Principal Collectors, under this Presidency.

I. The distinction between Collectors of "settled" and "unsettled" Districts, to be henceforward abolished, and the salary of the four† Districts heretofore designated as "settled," to be raised to the same amount as that of Collectors of unsettled Districts, viz. Rupees 26,250 per annum.

† Vizagapatam, Rajahmundry, Masulipatam, Guntoor.

II. The salary of Head Assistant‡ in the four Districts alluded to above, to be raised to the standard of "unsettled" Districts, viz. 4,200 per annum.

‡ Under 6 years standing and 3 years in the Revenue Department.

III. The usual Commission heretofore charged on Government Estates to be discontinued in all Districts.

IV. Commission to be charged henceforward regularly on all

private Estates under management, from whatever cause, (*a*) for a period extending to a whole year indifferently, whether the Peishcush is paid up or not, unless there be special reasons for remitting it, and the amount so charged to be carried to the credit of Government.

V. The appointment of "Principal Collector" to be henceforward not confined to particular Districts, but conferred at the discretion of Government, on those Collectors who have the strongest claims to the distinction, from past services and present usefulness, and who will be located wherever Government may consider their services to be the most required at the time of their promotion, either in the District in which they may have been previously employed, or in any of the larger Districts heretofore designated as Principal Collectorates.

VI. The number of Principal Collectors and Collectors to be henceforward equal, *i. e.* 10 in each class.

VII. The Commission heretofore allowed on Extra Sources of Revenue to be abolished, and a Consolidated Allowance granted in lieu thereof to Principal Collectors, Collectors, and Head Assistants at the following rates:—

Principal Collectors, -	36,000	per annum.
Collectors, - - -	30,000	,,
Head Assistants, - -	6,700	,,

2. The operation of the 1st, 2d, 3d and 4th of the foregoing rules is considered to have commenced from the date on which the sanction of Government was granted to the arrangements in question, viz. the 21st March last, with this exception as regards the 3d rule, viz., that the present Collector of Ganjam will be allowed a compensation for the Commission heretofore drawn on Estates which is proposed to be carried to the account of Government, which, in that District, constitutes a considerable part of his emoluments. The amount to be the average of the last three years.

(*a*) *Collectors placed in charge of private Estates, whether as Agents of the Court of Wards, or at the request of the Proprietors, or by order of the Courts of Udalut, were allowed a Commission of one and a half per cent. upon the net revenue, after deducting all charges, except the Government Peishcush.—From Govt.* 30*th Oct. in con.* 8*th Nov.* 1819, *Rev. Dept. No.* 574;—3*d in con.* 16*th Mar.* 1820, *Rev. Dept. No.* 150;—*and* 22*d in con.* 28*th Oct.* 1822, *Rev. Dept. No.* 680.

3. The 5th and 6th rules will be brought into gradual operation, and the standard of Consolidated Allowances specified in the 7th rule will be introduced as vacancies occur. In the mean time however, as regards present incumbents appointed to office prior to the 21st March, the abolition of the Commission on Extra Sources of Revenue, provided for in the 7th rule, will take effect from that date; and in lieu thereof Principal Collectors, Collectors, and Head Assistants, will be respectively entitled to a fixed allowance, equal to the average amount of Commission which they may have drawn for the last three years. (*a*)

23D MAY, 1836.

Vide C. O. 17*th Dec.* 1835.
,, 18*th May* 1837.
See also C. O. 18*th Aug.* 1834.

* 17*th in con.* 23*d May* 1836, *Rev. Dept. No.* 597.

Adverting to an Extract from the Minutes of Consultation of the Right Honorable the Governor in Council, bearing date the 25th April 1834, and circulated under date the 18th August following; I am directed by the Board of Revenue, under instructions from Government,* to desire that, in all cases in which property

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(*a*) *Since the above orders were circulated, the office of Principal Collector has been abolished, and several changes have taken place in the rates of Salary of the Revenue Officers in the Provinces. The following is the present scale:*

Collector ..... *Rs.* 28,000 *per annum, or Rs.* 2,333-5-4 *per mensem. E. M. C.* 23*d Nov.* 1839, *Rev. Dept. No.* 1458.

Sub-Collector .. *Rs.* 14,000 *per annum, or Rs.* 1166-10-8 *per mensem. E. M. C.* 9*th March* 1821, *Rev. Dept. No.* 206;—*and* 2*d May* 1823, *Rev. Dept. No.* 278.

Head Assistant Rs. 6,700 *per annum, or Rs.* 558-5-4 *per mensem. E. M. C.* 21*st March* 1836, *Rev. Dept. No.* 327.

Assistant..... *Rs.* 4,200 *per annum, or Rs.* 350 *per mensem. E. M. C.* 9*th June* 1818, *Rev. Dept. No.* 294.

The undermentioned Officers draw Special Allowances.

Collr. of Ganjam, Rs. 2,850 *per mensem. E. M. C.* 19*th Dec.* 1839, *R. D. No.* 1617.
,, *Vizagapatam, Rs.* 2,500....*do*...................*do.*
,, *Tanjore, Rs.* 2,583-5-4 *do*.........27*th Jan.* 1846, *R. D. No.* 118.
,, *Cuddapah, Rs.* 2,500....*do*.........11*th Dec.* 1849, *R. D. No.* 1192.
,, *Guntoor, Rs.* 2,500....*do*...................*do.*

N. B. The above rates of Salary are exclusive of the Fixed and Extra Tent allowance drawn by Revenue Officers, under the Rules circulated by the Board on the 17*th May* 1849.

is tendered as security for Sayer or other rents, you will take care, before receiving such property in pledge, to require that any mortgages which may exist upon it shall be removed.

30TH MAY, 1836.

Vide C. O. 24th Feb. 1834.
„ *7th Apl.* 1834, *para.* 3.
„ *4th Jan.* 1844.

1. I am directed by the Board of Revenue to transmit to you, the accompanying form, which they request may be adopted in the preparation of the quarterly Statements of Contingent charges.

2. The Board further direct me to call your attention to their Circular letter of the 24th February 1834, requiring the regular transmission of these Statements within 15 days after the expiration of each quarter, and to request that this order may be strictly attended to.

Statement of Contingent Charges not exceeding 20 *Rupees each, incurred in the quarter of A. D.* 18 , *or from* to 18 , *in the District of*

Number.	ITEMS.	Actual charge in last quarter.	Actual charge in this quarter.	Increase.	Decrease.	Collector's explanation.	Remarks of the Board.	Orders of Government.
1	2	3	4	5	6	7	8	9
		R. A. P.	R. A. P.	R. A. P.	R. A. P.			

13TH JUNE, 1836.

Vide C. O. 2d May 1836.
„ *9th Nov.* 1848.
See also para. 9 *following.*

1. The attention of Government having been drawn to the irregular manner in which the Statements of Charges incurred in the Revenue and Magisterial Departments, have of late been prepared, and to the heavy charges incurred on account of certain items, which, under pro-

per arrangement, are capable of reduction; I am directed by the Board of Revenue, under instructions from Government,* to communicate the following observations and orders, for your information and guidance.

* *21st in con.* 23*d May* 1836, *Rev. Dept. No.* 626.

Vide C. O. 28*th Jan.* 1833.
" 5*th Sep.* 1850.
See also para. 10, *following.*

2. The first item which requires notice, is the unusually large number of Servants who have, in almost every District, of late years, accompanied the Collector on circuit, and the heavy charges incurred for Batta paid to them, on that account. The particular attention of Collectors is called to this subject, with a view to effect a reduction. The Board are fully aware of the advantage derived from Collectors being frequently out on circuit in their Districts, but they are of opinion that, by a proper arrangement, and by restricting the Establishment to the number of Servants actually required for the particular duties of each circuit, a considerable saving may be effected in this branch of expenditure, without detriment to the interests of Government; they therefore request that the above directions may be strictly observed in future.

3. Should Collectors have occasion, when on tour in their Districts, for the services of Servants† not usually taken on circuit, satisfactory explanation of the necessity of it should be given, to enable the Board to recommend for sanction the charge for Batta paid to them, which otherwise will be invariably retrenched.

† Shroffs.
Cash-keeper.
Gomastah to do.
Native Record-keeper.
&c. &c. &c.

4. The Board have also remarked that, in some Districts, Batta has been allowed for ten days after the return of the Cutcherry to the Hoozoor Station, on the ground that the Jummabundy of the Station was made after that return. They direct that, under no circumstances, Batta be granted to the Servants after their return to the Hoozoor Station.

5. They also direct that, in the case of Servants holding *two* offices, they be restricted to the Batta allowable for one of them only, and not permitted to draw it on the aggregate of the pay of the two offices.

Vide C. O. 1*st July* 1847.

6. The large disbursements, in some Districts, on account of Rewards for

the destruction of wild beasts, lead the Board to suppose that rewards are often granted without reference to the circumstances of the case, as pointed out in their Circular letter of the 10th August 1815.(a) It is presumed that, in general, rewards *within* the maximum rates prescribed in the above letter, will be found sufficient, but in determining those rates, the Board expect that Collectors will be strictly guided by the instructions contained in that letter.

7. In addition to the checks already in force, the Board direct that, to prevent the possibility of fraud by the production of the same skin more than once, some indelible mark be affixed to the skin, without defacing it.

Vide C. O. 22*d Apl.* 1841.

8. Government having resolved that the Allowances hitherto granted to the Collector's, and Talook, Establishments, for Hindoo and Mahomedan festivals, and ceremonies, be entirely discontinued; the Board accordingly request that no charges be incurred on those accounts in future.

See marginal references to para. 1 *preceding.*

9. The Board direct me to take this opportunity to call your particular at-

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(a) 1. The Board of Revenue having lately had under their consideration, the sums paid in the several Collectorates, as Rewards to persons destroying wild animals, have deemed it necessary to lay down the following rules on the subject.

2. The *maximum* of rewards shall henceforth be as follows:

	Star Pagodas.
For an Elephant,	20
For a Royal Tiger,	10
For a Cheeta,	5
For a Bear	2

3. In determining the sums to be granted within those just mentioned, the Collectors will be guided by the circumstances of the case; the size and ferocity of the animal, the havoc committed by it, whether in the carrying off of cattle, or the loss of human lives; the danger attending its pursuit, and the personal courage displayed by the parties concerned in its destruction.

4. Collectors, or their Assistants, will not consider themselves authorized to grant any reward, unless (with the exception of the case of an Elephant being killed) the entire skin and the claws of the animal be produced, accompanied by a written document from a Tahsildar, and a Certificate signed by the Headman of the Village, in the vicinity of which the animal was destroyed, detailing the circumstances attending the event.—*C. O.* 10*th August* 1815.

tention to the mode in which the Statements of Charges have been prepared in some Districts. The same description of charges is scattered over the Statement under different heads, and from this cause it is impossible, without a tedious search and calculation, to ascertain the total expenditure on each particular account. The Statements are otherwise unnecessarily lengthened by the insertion of items already sanctioned, and of others incurred in the previous Fusly, for which there is no corresponding charge in the Fusly to which the accounts refer.

10. The Accounts Particular* of Saderwared,† and of Batta‡ to Servants on circuit, are unnecessarily voluminous. With regard to the first, the Board request that the charge for each item be exhibited, for each Department, as shown in the margin,§ for the whole year, instead of for the month, as is the case at present with the accounts received from some of the Districts. In regard to the latter, column 5 of the form circulated by the Board under date the 28th January 1833, requires that the period or dates of travelling only should be entered, whereas the names of the Stations also are given, which unnecessarily swells this account. An Extract from the Account Particular received from Bellary is circulated for your information and guidance.

11. When the period of travelling of two or more Servants is of equal duration, and the rate of Batta to which they are entitled is the same, it will be sufficient to give the details for one only, and the total for the others, referring by number to the first for the details.

* *Vide C. O.* 28*th July* 1836.

† *Vide C. O.* 7*th Apl.* 1834, *para.* 1.

‡ *Vide C. O.* 28*th Jan.* 1833.
 „ 5*th Sep.* 1850.
See also para. 2 *preceding.*

§ *Collector's Cutcherry.*

	R.	A.	P.
10 Reams Country Paper, at — per Ream, - -	0	0	0
5 Maunds of Oil, at — per Maund, - - -	0	0	0
&c. &c. &c.,			
Total..	0	0	0

Sub-Collector's Cutcherry.

	R.	A.	P.
8 Reams of Country Paper, at — per Ream, - -	0	0	0
4 Maunds of Oil, at — per Maund, - - -	0	0	0
&c. &c. &c.			
Total..	0	0	0
Total Collector's and Sub-Collector's Cutcherry, -	0	0	0

Talook Cutcherries.

	R.	A.	P.
100 Reams of Country Paper, at — per Ream, -	0	0	0
200 Maunds of Oil, at — per Maund, - - -	0	0	0
&c. &c. &c.			
Total Talook Cutcherries,	0	0	0

N. B.—The detail of each Talook is not required, but the total quantity of each article for all the Talooks. The same principle to be followed in regard to Salt, Sayer, Sea Custom, &c. Saderwared, whether in the Hoozoor or Talooks.

Extract from the Account Particular of Batta to the Hoozoor Cutcherry Servants of the Bellary Collectorate, when on Circuit in Fusly 1244.

From Anuntapoor to Puttecondah and Adwany, thence to Pengondah, through Raidroog, and thence to Mudugserah.

NAMES.	Employment.	No.	Amount of Monthly Pay in Rupees.	Period employed in travelling from one Station to another. Date.	No. of days.	Number of days for which Batta was paid after coming to a halt.	Total days.	Number of Coolies allowed to each per day.	Total Coolies.	Hire of Coolies at 3 Madras Fanams each. Amount in Madras Fanams.	Amount in Rupees.
1	2	3	4	5	6	7	8	9	10	11	12
Soobba Row, -	Head Serishtadar,	1	280	From 21st to 27th April, 1835.	7	10	17				
				,, 29th May to 8th June, ,,	11	10	21				
					18	20	38	8	304	912	70 14 10
Baupoo Row, -	Goomashtah, - -	1	18	Do. do.	18	20	38	1	38	114	8 13 11
Nauro Punt, -	Ditto,	1	18	Do. do.	18	20	38	1	38	114	8 13 11

NOTE.—It should be certified at the foot of this account, that no Batta was paid to the Servants while residing at the Hoozoor Station, whether on Jummabundy duties, or otherwise employed.

16TH JUNE, 1836.

Ext. Min. Con. 10th in con. 16th June, 1836, Jud. Dept. No. 501.

Vide C. O. 6th Dec. 1821.
,, *18th July* 1836.

2. Among the papers submitted with the Petition of Mooteal Naick, it is observed, are copies of official documents, which appear to have been granted to him by the Sub-Collector, late in charge of North Arcot, and by the Provincial Court for the Centre Division. The Governor in Council is not aware that Public Officers have ever been authorized to furnish private individuals, on application, with copies of public papers, and as such a practice is open to much serious objection, he requests that the Judges of the Sudder Udalut, and the Board of Revenue, will issue Circular instructions to the Officers under their respective control, not to furnish copies of official documents to any person, without previously obtaining the sanction of Government.

4TH JULY, 1836.*

Vide C. O. 30th June 1825.
,, *5th Oct.* 1840.

I am directed by the Board of Revenue to transmit to you the accompanying form, and to request that the Account Particular of Charges incurred for transporting Treasure from the Talooks to the Hoozoor Treasury, may in future be furnished according to it.

Account Particular of Charges incurred in the District of   for transporting Treasure from the Talooks to the Hoozoor and Sub Collector's Treasury, for Fusly.

Names of the Talooks.	Distance from the Talook Cutcherry, to the Hoozoor or Sub Collector's Treasury.			Carts.	Bullocks.	Coolies.	Rate of hire for each.			Total amount of hire.			Charges for Lamp Oil, &c.			Total amount of columns 7 and 8.			Remarks.
1	2			3	4	5	6			7			8			9			10
	Miles.	Fur.		No.	No.	No.	R.	A.	P.	R.	A.	P.	R.	A.	P.	R.	A.	P.	
....	25	0	To the Hoozoor Treasury.	4	0	0	2	0	0	8	0	0	2	4	6	110	4	6	
				0	100	0	0	8	0	50	0	0							
				0	0	200	0	4	0	50	0	0							
....	30	6	To ditto.	50	0	0	2	8	0	125	0	0	3	8	2	253	8	2	Note.—The charge for transporting Treasure from each Talook to the Hoozoor or Sub Collector's Treasury, should be given for the whole year, and not for each month.
				0	200	0	0	10	0	125	0	0							
....	50	3	To the Sub Collector's Treasury.	10	0	0	3	0	0	30	0	0	5	4	5	107	12	5	
				0	80	0	0	12	0	60	0	0							
				0	0	50	0	4	0	12	8	0							
													Total.			471	9	1	

18TH JULY, 1836.

* *Vide C. O.* 16*th June* 1836. *See also C. O.* 18*th Aug.* 1836.

† *Vide C. O.* 21*st June* 1824.

‡ *This C. O. was issued in consequence of a reference from the Prin. Collr. of Nellore, 7th in con.* 18*th July* 1836.

With reference to the Minutes of Consultation of the 10th ultimo,* I am directed by the Board of Revenue to acquaint you, that the instructions therein contained, are not intended to interfere with, or set aside, the former orders,† (relative to the production of official papers,) circulated to Collectors from this office under date the 21st June 1824, but merely to prohibit the practice of furnishing individuals, without previous sanction, with copies of official documents which are not required to be produced in the Courts, or filed as evidence in cases depending before them.‡

18TH JULY, 1836.

From Hon'ble Court 28*th Oct.* 1835, *No.* 30, *received from Govt.* 28*th June in con.* 18*th July* 1836, *Rev. Dept. No.* 799.

Vide C. O. 30*th Mar.* 1835.
,, 22*d June* 1837, *para.* 21.

12. We have often expressed our dissatisfaction at the practice of allowing old and irrecoverable balances to accumulate in your Accounts, and we desire that, in future, attention may be paid to our orders to dispose of all balances as soon after their occurrence as the nature of the case may render practicable.

18TH JULY, 1836.

From Hon'ble Court 28*th Oct.* 1835, *No.* 19, *received from Govt.* 24*th June, in con.* 4*th July* 1836, *Rev. Dept. No.* 781.

Vide C. O. 16*th Jan.* 1834.
,, 4*th Jan.* 1844.

30. The practice of employing the Cash-keepers of Public Treasuries, in the management of the private accounts of Gentlemen drawing their salaries from those Treasuries, as was the case in ———, has been very properly prohibited by your Government, and we desire that measures may be taken to secure the due fulfilment of your orders.*(a)*

(a) "The practice of employing the Cash-keepers of Public Treasuries in the management of the private accounts of the Gentlemen having charge of the Treasuries, or of others, has been already prohibited by a General Order of Go-

28TH JULY, 1836.

From Hon'ble Court 28th Oct. 1835, *No.* 17, *received from Govt. 2d in con. 28th July* 1836, *Rev. Dept. No.* 821.

Vide C.O. 13th July 1826, *para.* 10.
,, *23d Jan.* 1840.

28. The careful preparation of the Jummabundy Reports, and their punctual transmission to the Board of Revenue, are among the most important duties entrusted to a Collector, and any remissness in these respects will invariably incur our serious displeasure.

28TH JULY, 1836.

Vide C. O. 27th Dec. 1830.
,, *6th Apl.* 1837.

* *2d in con. 28th July* 1836, *Rev. Dept. No.* 821.

† *28th Oct.* 1835, *No.* 17, *para.* 18.

The Board of Revenue, under the orders of Government,* desire me to convey to you the instructions of the Honorable the Court of Directors,† that Public Officers shall be left to bear the consequences of Suits at Law, instituted against them on account of their official acts, in all cases in which, from their remissness in the manner of conducting their defence, the interests of Government may be compromised.(*a*)

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vernment, published in the Fort St. George Gazette of the 14th September last‡. The propriety and expediency of the order is very clearly illustrated by the conduct of the late Cash-keeper of the ——— Treasury in his Agency for Mr. ——— and Mr. ———; and it will be the duty of the Board of Revenue to take care that it is strictly enforced in the Treasuries under their control."—*Ext Min. Con. 12th in con. 25th Nov.* 1833, *Rev. Dept. No.* 1161, *para.* 10.

‡ *Page* 694.

(*a*)*Note* 1.—"3. The only ground on which a Public Officer can expect that Government will relieve him from responsibility for his acts is, that they are either justifiable under the Regulations prescribed for his guidance, or in themselves judicious and expedient, although not sanctioned by existing Rules or Standing Orders; and it does not appear that there is any hardship in requiring him to show that such has been the character of his acts, before that relief is afforded.

4. This was the object of the orders of Government of the 8th May 1827; § but it has appeared to the Right Honorable the Governor in Council, on further consideration, that it will be more completely attained, if, while the Answer which a Public Officer may propose to file is still required to be laid before Government,

§ *Vide C. O. 17th May* 1827.

28TH JULY, 1836.

Vide C. O. 1*st July* 1850.

* *From Govt.* 12*th in con.* 21*st July* 1836, *Rev. Dept. No.* 874, *para.* 8.

The attention of the Board of Revenue having been recently called* to the frequent use of local Native terms and applications, in public English correspondence, I am directed to request, with reference to the Circular letter from this Office under date

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to enable it to determine whether the Suit shall be defended at the Public expense in the first instance, the decision as to the manner in which the charges shall be ultimately borne, is reserved until the Decree is passed."—*From Govt.* 9*th in con.* 15*th June* 1829, *Rev. Dept. No.* 398.

Note 2.—" 9. By directing Suits against Public Officers to be defended at the public expense in the first instance, the Government presumes that a satisfactory defence *can* be established; and by deferring the decision of the question whether the charges shall ultimately be borne by them, or by the Government, its chief object is to keep alive the interest of the Public Officers in the progress of the Suits, and to induce them to exert themselves to bring them to a successful issue, in order that the character of the Government may not suffer in the eyes of the people, from judgments being frequently passed against its Officers, for acts which, if properly defended by themselves, would admit of easy justification; but if left almost exclusively to a Native Vakeel, might be condemned in consequence of the ignorance, neglect, or mismanagement of the Pleader.

10. The expense of Suits authorized to be prosecuted or defended at the public charge in the first instance, is borne by the Company throughout their progress; and the precaution of holding the Public Servants ultimately responsible is a proper check, as well against the precipitate institution of a Suit, the negligent management, or unjust perseverance in it.

11. With reference to that part of paragraph 4 of your Secretary's letter under reply, in which you speak of 'obliging a Public Officer to defend a Suit, instead of terminating it by the relinquishment of the matter in dispute;' I am directed to call your attention to the sentiments expressed in paragraph 2d of my letter of the 8th May 1827, (of which an extract is entered in the margin,†) and to observe that the Government, so far from desiring that all Suits against Public Officers should indiscriminately be defended, will hold personally responsible any Public Functionary who shall recommend, or undertake, the defence of any act which, whatever may have been the circumstances which justified its performance at the

† 'But the Governor in Council considers it very desirable that recourse to proceedings at Law, in defence of the acts of Public Officers, should be avoided as much as possible, and that the justification of them should never be undertaken, except upon the most satisfactory reason for believing, that the defence set up is such as to carry with it a fair prospect of success.' —*Vide C. O.* 17*th May* 1827, *para.* 2.

the 17th August 1815,(*a*) that the practice may be avoided as much as possible, and that no native expression be used, when an appropriate paraphrase in English can be found.

28th July, 1836.

Vide C. O. 10*th Jan.* 1828.
,, 13*th June* 1836, *para.*10.

I am directed by the Board of Revenue to request, that you will discontinue the practice of copying, on *Europe* paper, the *Accounts Particular* which accompany the Statements of Charges annually submitted by you to the Board, and that they be in future furnished on *Country* paper.

1st August, 1836.

Vide C. O. 28*th Mar.* 1836.
,, 22*d Sept.* 1836.
See also C. O. 20*th May* 1839.

1. The unfavorable results consequent on the revenue administration of Estates under the temporary superintendence of Collectors, having, in many instances, been recently brought under consideration, I am directed by the Board of Re-

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time, may be clearly and indisputably shown at the period of the institution of the Suit, to be such as ought not to be defended.

12. The defence of such Suits can have no other effect than that of unjustly debarring, for a time, a fair claimant of his rights, and bringing the character of Government into disrepute.

13. In conclusion, the Right Honorable the Governor in Council observes, that it appears from a letter from the Secretary to Government, in the Financial Department, at Fort William, under date the 16th June last, that the Supreme Government have resolved to adopt the recommendation of the Civil Finance Committee, that 'the principle of holding Public Officers responsible for costs or damages resulting from their acts, when they cannot show sufficient grounds for being indemnified, may be practically revived.'"—*From Govt. 4th in con.* 10*th Aug.* 1829, *Rev. Dept. No.* 546.

(*a*) *Note* 1. "I am directed by the President and Members of the Board of Revenue, to furnish you with Extract from the 80th para. of a General Letter from the Honorable Court of Directors, under date the 6th of June 1814, expressive of their desire that all Native terms and applications used in correspondence, should be accompanied with appropriate terms, or explanations, in English."—*C. O.* 17*th Aug.* 1815.

Note 2. "We are particularly desirous that the Native terms and applications which appear in the correspondence recorded on your Proceedings, may

* *18th in con.* 21*st July* 1836, *Rev. Dept. No.* 897.

venue, under instructions from Government,* to suggest to you the expediency of appointing the Zemindar himself, or one of his relatives, whenever a competent person can be selected, as an Ameen for the revenue management of the sequestered lands. This course is more especially suggested for your consideration, in cases when the Estate is brought under temporary attachment, for arrears which have accrued in unfavorable seasons; the direction of affairs will be left in the hands of one having an interest in its resources, in preference to a stranger, while it will be in your power to remove him at any time, if his acts, or management, should prove unsatisfactory.

2. The mode of administration adverted to in the preceding para. may also, it is believed, be advantageously pursued in cases where Estates are attached by order of the Courts, permission having been first obtained from the Court whence the process has issued. You will be pleased accordingly to suggest this measure, whenever you are of opinion that its adoption would be conducive to the interests of the Proprietor.

8th August, 1836.

Vide C. O. 19*th Jan.* 1832.
,, 25*th May* 1848.

1. It having been brought to the notice of Government, and the Board of Revenue, that Choultries for the reception of Travellers, are occasionally built under the permission of the Tahsildars, and Collectors; I am directed by the Board of Revenue, under the orders of Government,† to state, that this practice is considered objectionable, and to request that the rules circulated in the letter noted in the margin,‡ may in future be strictly adhered to. Choultries built without the previous sanc-

† 8*th July in con.* 8*th Aug.* 1836, *Rev. Dept. No.* 851.

‡ *C. O.* 20*th Aug.* 1829.

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be invariably accompanied with appropriate terms or explanations in English, which are often absolutely requisite to a due understanding of the measures with which they are connected, and we direct you to issue instructions to the different Collectors, enjoining strict attention to our wishes in this respect.—*From Hon'ble Court* 6*th June* 1814, *para.* 80, *recd. from Govt.* 29*th Mar. in con.* 27*th Apl.* 1815, *Rev. Dept. No.*—— (566.)

tion of the Board of Revenue, will not be entitled to the support of Government.

2. I am further directed to convey the orders of Government, that on the completion of a building of this description, the inhabitants of the station, and its neighbourhood, should be informed, by beat of tom-tom, that the place is open for the reception of all Travellers.

18th August, 1836.

Ext. Min. Con. 28th June in con. 11th July 1836, *Jud. Dep. No.* 548.

Vide C. O. 18*th July* 1836.
" 4*th June* 1838.

The Governor in Council desires that it be explained to the Judges of the Sudder Udalut, that their Circular orders* quoted in the foregoing letter,† were not overlooked when the order of Government‡ referred to therein was passed, and that that order was never intended to interfere with, or to set aside, their Circulars of the 26th June 1823 and 17th June 1824, but merely to prohibit the practice of furnishing individuals with copies of official documents which are not required to be produced in the Courts, or filed as evidence in cases depending before them. This might indeed have been inferred from the circumstances of the case which gave rise to the order in question.

* 26*th June* 1823.
17*th June* 1824.

† *From Sudder Udalut to Govt.* 24*th June* 1836.

‡ 10*th June* 1836, *circulated by Board* 16*th idem.*

Vide C. O. S. U. 8*th July* 1836.
" 8*th June* 1838.

22d September, 1836.

Inconvenience having been felt from the operation of the Circular Order from this office of the 4th June 1835,§ which requires a Report, in a separate letter, on each Estate under management, from whatever cause, I am directed to state that the practice therein prescribed need not be followed in future communications.

§ *Rescinded by this C. O. and consequently omitted.*

2. The Revenue management of Estates under the superintendence of the Court of Wards,‖ should be kept distinct from Reports of Estates under attachment for Arrears of Revenue,¶ and

‖ *Vide C. O.* 30*th Apl.* 1832.

¶ *Vide C. O.* 1*st Aug.* 1836.

a separate Report should also include Estates sequestered by order of the Courts of Udalut.* It will be of course in your power to report separately on the out-turn of an Estate, whenever you may see occasion to do so, but a separate letter in each case will no longer be required. (a)

* *Vide C. O. 6th Jan.* 1831.

29TH SEPTEMBER, 1836.

1. I am directed by the Board of Revenue, under the orders of Government,† to convey to you the sentiments of the Honorable Court of Directors, expressed in a late Despatch,‡ upon an occasion in which, from want of union on the part of European Officers, most serious consequences were likely to have ensued from a popular tumult.

† *6th in con. 29th Sept.* 1836. *Jud. Dept. No.* 746.

‡ *30th September* 1835, *No.* 6, *para.* 85.

2. Constant experience proves how much prudence and temper are required upon such occasions, and what allowance must be made for the excited tempers of an adverse mob, and the Honorable Court desire that it may be impressed upon you, how incumbent it is upon European Officers, Civil and Military, to act in perfect concert, and under a good understanding with each other, and to confine themselves to a very tempered exercise of authority.

10TH OCTOBER, 1836.

Vide C. O. 21*st July* 1823.
,, 31*st May* 1838.

The Board of Revenue having reason to suppose that the Rules regarding Pensions, dated 22d December 1835, published in the Fort Saint George Gazette§ of the 3d February 1836, are not generally understood, and the holders of Pension Certificates are in consequence put to inconvenience in drawing Arrears of Pension, I am directed to request that you will give publicity, throughout your District, to the orders

§ *Page* 73.

(a) " His Lordship in Council concurs with the Board, that, with proper arrangements, there can be no difficulty in appropriating the Collections realized within the year on account of each Estate, to the payment of the current demand, leaving any surplus to be appropriated for the discharge of Arrears."—*From Govt.* 2*d in con.* 22*d June* 1843, *Rev. Dept. No.* 585.

in the above Rules, prohibiting the payment of all Pensions in arrear for more than six months,* without express sanction from Government.

* *Vide C. O. 7th Feb.* 1842, *para.* 6.
" 15*th Feb.* 1847.

24TH OCTOBER, 1836.

Vide C. O. 16*th Feb.* 1835, *para.* 1.
" 21*st May* 1849.

The want of attention on the part of Collectors, to the Circular Order issued by the Board on the 29th March 1827, desiring that any considerable deficiency in current Collections, should be explained in the monthly Statement of "Demand Collection and Balance," having given rise to great inconvenience in the preparation of the Statement periodically furnished to Government from this Office; I am directed by the Board of Revenue to call your particular notice to the same, and to state that, if the requisite information be not in future furnished, the Statement will be returned, and the delay thus occasioned in submitting the usual Statement to Government, explained.

23D FEBRUARY, 1837.

Vide C. O. 22*d Feb.* 1836.
" 20*th May* 1839.

In the Board's Proceedings under date the 22d February 1836, a reference was made to Collectors, with a view to ascertain whether, as ordered in their Circular Letter of the 25th August 1828, the Head Serishtadar exercised a general control over the Stamp Department, and whether Stamped paper was, in any instance, lodged in other than public buildings. The sentiments of Collectors were also called for, on a suggestion of the Superintendent of Stamps, that all Stamp Darogahs should enter their sales in a book, agreeably to a form supplied by the Principal Collector of Cuddapah; and further, that all Stamped papers bearing the signature of former Collectors or Assistants, should be returned to the Stamp Office at Madras, twelve months after those Functionaries should have left the District.

† *C. O.* 22*d Feb.* 1836.

The Board having already† desired that the Head Serishtadar shall have

the same control in the Stamp, as he already exercises in all other Departments; and having besides recorded their disapprobation of the practice of permitting Stamped paper to be kept in deposit in the private dwellings of the Venders, deem it only necessary, on the present occasion, to direct that their orders on these points be hereafter strictly enforced. From the Returns* now under observation, it appears that, in most instances, the stocks of Stamped paper are kept at the Hoozoor Treasuries, or in an apartment of the Cutcherry, and that, generally, the same system prevails in the Talooks, but wherever an exception exists, the Board desire that it may be immediately corrected.

* *Replies to C. O. of 22d Feb.* 1836.

3. In few Districts have any frauds been discovered from the clandestine sale of Stamps, and in these the loss of revenue sustained by Government has been mainly occasioned by remissness in the local Officers, in the manner of taking Security from the individuals entrusted with the sale. It appears however extremely desirable, in order to preserve regularity, and to check frauds, that the Rules observed in the District Treasuries, should be enforced in the Stamp Department, so far as they are found applicable, and that the receipt and issue of Stamps should be accounted for as strictly, and the Accounts balanced as regularly, as the receipt and expenditure of public monies.

4. For this purpose it seems proper to direct that the Stamps in the Collector's Office should be examined periodically, at least twice a year, either by the Collector himself, or by one of his European Assistants, acting under his special orders, who should be held responsible for the correctness of the examination; and, in like manner, Tahsildars should be required to examine and report, at least twice a year, upon the Stamps in their Cutcherries, or in charge of the several Venders within their range. Periodical reports of these examinations should be made to the Superintendent of Stamps at the Presidency, in such form, and at such dates, as that Functionary may desire.

5. Whenever a Collector delivers over charge of his Treasury, the party receiving charge shall take account of the Stamps, as well as of the money, and pass his receipt for the same, in the usual manner; and a Tahsildar, or other Native Officer, on his ap-

pointment to a Division, should be required to take account of the Stamps in his Cutcherry, or in the Office of the several Venders, as soon after his arrival as practicable, reporting the same, with the balance of cash in hand in the Talook Treasury.

6. Considering that Sub-Collectors and Assistants sign Stamped papers as well as Collectors, and the frequent changes occurring amongst those Officers, the Board are of opinion that the arrangement proposed, of returning the Stamps signed by each, 12 months after his removal, would be found inconvenient, and would besides lead to no useful result. The accumulation of old papers might, they think, be satisfactorily obviated, by the introduction of a rule, that the oldest Stamped papers shall be sold first, and the Venders required to enter in their sale accounts, the number of the Stamp sold by them.

7. For this purpose a general Return of the stock on hand should be called for in each District, and the Venders required to number each class of Stamped paper consecutively, from the oldest downwards. In future issues from the Treasury, to the District Venders, each class of Stamped paper should be numbered consecutively, year by year, and if the Venders be required to sell the papers in their order, according to the numbers, forwarding their sale accounts monthly to the Hoozoor, the accumulation of old Stamps would be effectually prevented.

8. The Board have, in these Proceedings, simply confined themselves to the regulation of the Department, avoiding the discussion of suggestions for the suppression of frauds practised by litigants, by means of Stamped documents. These suggestions are more properly cognizable by the individual Authorities, and many of those proposed by the Collectors could not be introduced, except by Legislative Enactments.

9. Ordered that a copy of these Proceedings be forwarded to all Collectors, and to the Superintendent of Stamps, for their information and guidance.

10. Ordered also that a copy be furnished for the information of the Right Honorable the Governor in Council, with reference to the Minutes of Consultation under date the 12th January 1836,* and the Board's Proceedings dated 22d February.

* *In con. 18th Jan. 1836, Rev. Dept. No. 45.*

27TH MARCH, 1837.

Vide C. O. 9th June 1834.
" *2d Nov.* 1837.

Instances having occurred in which the orders of Government under date the 19th May 1835, *(a)* prohibiting the

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(a) "1. The attention of the Right Honorable the Governor in Council having been drawn to the constant changes which are made, in some Districts, in the distribution of the Native Servants, and the serious inconvenience experienced in consequence, I am directed to make the following communication of the observations and sentiments of Government on the subject, for your information and guidance.

2. Situations of trust and responsibility, such as those of Tahsildars, should be rendered an object of ambition to the most meritorious Natives in the country, and they should be impressed with the conviction that, as Servants of the State, they have a right to expect, and are entitled to receive, from Government, a support commensurate with the arduous duties they have to execute, and the zeal and success with which they perform them. It has been brought under the notice of Government, that there are instances where, in a large District, no Tahsildar has held his present Office more than two years, and very few for that short term. The Right Honorable the Governor in Council is unwilling to suppose that there can be adequate cause for such repeated changes, and if a *system* of such changes is once established, it must tend to throw every thing into disorder. Our interest is directly opposed to such a state of things, and it should be our aim to substitute permanency for what is now capricious and uncertain. We ought to devise the best means for counteracting the evils which are continually arising from the fluctuations in our European agency; and, certainly, the very best remedy would be, a body of Servants, holding high appointments, who having, for a long period, been employed in each Province, would have acquired complete experience of its revenue administration. As the business of the Government would, under such men, be constantly conducted on one uniform plan, and as the people would be free from the disquietude which cannot but attend frequent alterations in their *immediate* superiors, the appointment of a new Collector, instead of producing, as it is at present too apt to do, a struggle of contending interests, and a general anxiety throughout the Province, would be comparatively unfelt.

3. It is understood to be a very general idea amongst Collectors, that frequent changes of their Amildars from Talook to Talook, operate advantageously to the District, and they argue that the fear of it has the effect of preventing their forming connexions, and establishing interests, in any one Talook in which they have been long resident, for the maintenance or forwarding of which they are supposed to resort to corruption; and it is also supposed that the ryots are more likely to expect impartiality from a person devoid of all local knowledge, than they would be from one whose knowledge of the Talook (it is assumed) necessarily involves also the existence of private, incompatible with the public, inter-

dismissal of Tahsildars without the sanction of the Board of Revenue, have been neglected; I am directed to draw your atten-

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ests in it. A little reflection will however show the fallacy of such opinions, and the Right Honorable the Governor in Council is persuaded, that the immense benefit which must necessarily be derived both to the people and the Collectors, from Native Officers being intimately acquainted with the localities and individuals of the Talooks over which they preside, must outweigh any speculative evils which are thought to attend a long residence, in one Talook, of the same officer; and the Right Honorable the Governor in Council is satisfied, that the Settlements would be always better made, and the kists more readily collected, if, in the selection of Tahsildars, the advantage of local experience were permitted its due weight. It must never be forgotten that a Tahsildar is exposed to more temptation, to more obloquy, and to more vindictive accusation, than any other class of Public Officers, and the only security he has for keeping his place in defiance of it all, is the conviction that he will not be the victim of frivolous complaint, or of those secret confederacies which, in every District, are at work for the overthrow of those who really perform their duty.

4. With the view of effectually counteracting the public evil which arises from the precarious tenure by which Native Office is, in this country, held, I am directed earnestly to press upon you the justice of endeavouring to substitute, for this shifting and vacillating state of things, a system better calculated to win the confidence of the people, and to give to a class of Servants upon whom the well-being of the Government so essentially depends, a feeling of self-respect, and an assurance that the administration of our Provinces, as it relates to the employment of high Native Officers, instead of being a system of expedient, uncertain and fluctuating, is founded upon the principle of giving honorable and durable employment to men of the highest character and consideration in the country.

5. The Right Honorable the Governor in Council feels assured that he may calculate upon your cordial co-operation to effect what appears to him the desirable end of endeavouring to convince the Tahsildars under you, that they have a permanent interest in their Offices, and I am directed to intimate to you that Government will always consider it honorable to yourself to have men, in your District, who have served the public, in elevated stations, for long periods of time. You will be pleased to acquaint them that, as Servants of the State, it is the desire of Government to recognize them as Native Gentlemen of consideration, holding Offices of responsibility, and that the Government have as much interest as themselves in maintaining and raising their reputation. This has not been sufficiently considered in our administration of Indian affairs, but the Government is satisfied, that it is called upon to pay more attention to it, both from motives of justice, as well as from sound principles of political wisdom.

6. Under these considerations I am directed to prohibit the dismissal, in future, of any Tahsildar, from the Service of Government, without the sanction of the Board of Revenue. You will of course have power to suspend them from duty, pending a reference to the Board, but that reference ought to be made within 14 days after the order for suspension has been executed. It may be a

tion to the said orders, and to request that they may be strictly conformed to.

6TH APRIL, 1837.

Vide C. O. 28th July 1836.
,, *24th June* 1839.

Instances of unnecessary delay having occurred in the determination of public Suits, in consequence of the parties upon whom the duty of conducting them may have devolved, not having produced their evidence before the Courts in proper time; I am directed by the Board of Revenue, under instructions from Government,* to request that you will be careful to avoid such delay in any Suit in which you may be concerned.

* *17th in con. 30th Mar.* 1837, *Rev. Dept. No.* 348.

13TH APRIL, 1837.

Vide C. O. 17th Dec. 1835.
,, *17th Jan.* 1848.

I am directed by the Board of Revenue to transmit, for your information and guidance, the accompanying copy of a Resolution of Government, on the subject of regulating the demand for Interest on Arrears of Revenue.

2. It is to be understood that it is not intended that Interest shall be charged on Arrears of Revenue under Ryotwar Settlements, where that charge has not hitherto been usual.

From Govt. 9th Jan. in con. 16th Feb. 1835, *Rev. Dept. No.* 32.

The Governor in Council concurs in the opinion of the Board of Revenue, that it is not expedient to reduce generally the established rate

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matter of consideration whether this rule should not also be applied to Talook Serishtadars, but upon this subject the consideration of the Board of Revenue will be requested.* I am further directed to desire that no officer, except for special cause shown to the satisfaction of the Board of Revenue, shall be continued "Acting" Tahsildar for a longer period than two months, and after that time shall be considered as confirmed in office, and entitled to the emoluments of the appointment. The Board of Revenue will likewise be requested to consider whether Tahsildars should be liable to be transferred from one Talook to another without their concurrence.†"—*Govt. C. O. 19th May* 1835, *Rev. Dept. No.* 555, *vide Gazette* 1835, *page* 318.

* *No orders appear to have since been passed on this subject.*

† *Vide Notes to C. O. 3d Aug.* 1840.

of Interest on Arrears of Revenue, but he thinks that the demand for Interest should be regulated with discretion, according to circumstances, so that it may not press heavily upon parties who have a claim to indulgence, on account of losses sustained from adversity of season, or other unavoidable cause. The Collectors should therefore be required to report, for the consideration of the Board of Revenue, whenever there appears to them to be ground for reducing, or remitting, the demand for Interest on Arrears.

17TH APRIL, 1837.

From Govt. of India to Govt. of Fort St. George, 6th Mar. 1837.

2. In reply I am directed to state, that it is not usual on this side of India, to make grants of rent-free land, avowedly for Missionary purposes. Missionaries, being British subjects, may obtain lands on the same terms as other British subjects, but, as has been already explained, as regards the question of tenures in perpetuity, the new Charter has not made any alteration in the privileges of British Subjects.

Ext. Min. Con. 4th in con. 17th April 1837, *Rev. Dept. No.* 447.

Ordered that the foregoing letter be communicated to the Board of Revenue, with reference to the Extract from their Proceedings dated the 30th January last, No. 32, in order that the course obtaining in Bengal, may be observed under this Presidency.

24TH APRIL, 1837.

I am directed by the Board of Revenue to call your particular attention to the Notification of the 27th July 1832, published in the Fort Saint George Gazette of the 28th of the same month,(a) and to request that you will, for the future, adopt an uniform and legible Signature.

(a) "NOTICE.—*Fort St. George, July 27th,* 1832.—Certain impositions which have been recently practised in Bengal, having been attributed to the illegible Signatures of Officers of the Madras and Bombay Presidencies, the Right Honorable the Governor in Council is pleased to direct the attention of Public Authorities under this Government, to the importance of authenticating all Official Documents in an uniform and legible manner."—*Gazette* 1832, *page* 554.

15th May, 1837.

From Hon'ble Court 1st June 1836, *No.* 3, *received from Govt.* 2*d in con.* 15*th May* 1837, *Jud. Dept. No.* 418.

21. "Refusal of the Acting Collector of Trichinopoly, to assist in enforcing the attendance, at Poodoocottah, of Revenue Defaulters to the Circar of the Rajah Tondiman."

64. The principle avowed by you on this occasion, that "the practice of compelling defaulting ryots to return to the country from which they have fled, is at variance with the law and usage of all civilized Nations," has our cordial approbation, and we trust that it is acted upon reciprocally between our Government, and that of the adjacent Native States.

18th May, 1837.

Vide C. O. 23*d May* 1836.
,, 10*th Feb.* 1840.

1. Resolved, that the remarks of the Honorable Court, contained in para. 13 of their letter, be circulated amongst the several Collectors, as directed by Government, and that they be required strictly to attend to the instructions issued under dates 18th August and 29th December 1834, and 23d May 1836, regarding the importance of carefully ascertaining the competency of persons desirous of farming the Public Revenues, in disposing of the Abkarry Rents for the ensuing Fusly 1247.

From Hon'ble Court 31*st Aug.* 1836, No. 14, *received from Govt.* 25*th Apl. in con.* 1*st May*, 1837, *Rev. Dept. No.* 570.

* *In con.* 27*th July* 1835, *Rev. Dept. No.* 864, *para.* 5.

13. The remarks contained in your Resolution of the 21st July 1835,* relative to the impropriety of allowing men of no property to engage as Renters, are very proper. In their case it can only be undertaken as a mere speculation, in the hope of gaining from a productive season, and with the certainty that they cannot lose if it should be unproductive. The Collectors should carefully inquire into the competency of individuals proposing to become Renters, both as to condition and character. It is to be feared that the desire of relieving themselves from a trifling additional labor in the detailed management of these sources of revenue, induces them not unfrequently to accept as Renters, persons whose fitness has not been ascertained. This is a practice of which the certain result must be, injury to the community, and loss to the revenue.

29TH MAY, 1837.

Vide C. O. 25*th May* 1835.
,, 19*th June* 1837.

1. I am desired by the Board of Revenue to transmit, for the use of your Cutcherry (and that of your Sub-Collector or Head Assistant) copies of the orders of Government of the 16th Instant,* in respect to the presentation of Petitions, and with reference to the annexed copy of para. 2 of the Minutes of Consultation of the same date, to desire that the utmost publicity may be given to them, within the District under your superintendence. The Board are anxious that it may be fully understood, that it is not intended that an Appeal, by Petition, to the higher authorities, is altogether prohibited, but that it must not be resorted to, unless redress is denied by the Local Authorities.

* *In con.* 29*th May* 1837, *Rev. Dept. No.* 652.

2. In publishing these Rules in the manner directed by Government, you will also be pleased to notify to any parties whose Petitions may now be before the Board, that, as the system has been brought into immediate operation, no orders will be passed regarding the subject of their Addresses, unless they prove to be accompanied by an Endorsement given, or copy of order passed, by the local Revenue Authority, in the event of such seeming to be required, or it appearing that the application should have been preferred to the Collector in the first instance.

3. In furtherance of the intentions of Government, I am directed to call your attention to the necessity of invariably affixing your official Signature to the orders passed on Urzees to your address, previous to returning them to the parties from whom they proceed, in which it is now essentially necessary that no delay should occur.

Ext. Min. Con. 16*th in con.* 29*th May* 1837, *Rev. Dept. No.* 652.

2. As much inconvenience will be obviated both to Petitioners and Public Officers, were Collectors required to have these Rules translated into the language of the Districts under their charge, in plain and intelligible terms, and published throughout their Collectorates by beat of tom-tom, as well as read and explained to the ryots when they assemble at the annual Settlements, the Right Honorable the Governor

in Council further resolves to direct that, in furnishing the Revenue Officers with copies of these Rules, the Board of Revenue will issue instructions to the effect abovementioned.

Fort St. George, May 16, 1837.

These Rules are also published in the Gazette for 1837, *pages* 331 *and* 414.

The following RULES respecting PETITIONS, are published for general information.

1. Whereas the practice of making applications and appeals direct to the Government, who are unable to pass any orders thereon, without previous reference to the Departments concerned, is productive of inconvenience to Public Offices, and of delay and disappointment to individuals ; the Right Honorable the Governor in Council is pleased to promulgate the following Rules for general information.

2. Persons having cause of complaint against any Officer of Government, Civil or Military, or his Agents at the Presidency, or in the Provinces, shall, in the first instance, seek redress from the Officer in whom the local authority is vested, and that Officer will, in every instance in which he is unable to comply with the requisition, give the Petitioner a written Endorsement, or where Endorsements are not authorized, a copy of the order, setting forth the grounds upon which it is refused. If the Petitioner is dissatisfied with this decision, he is at liberty to address the Board, or Court, or superior Civil or Military Authority by which the Subordinate Officer is controlled ; and the Government in cases in which there is no intermediate authority.

3. The Government *will not receive* a Petition on any matter, unless it shall appear that the Petitioner has already applied successively to the Subordinate Officer, and to the Board, or Court, or superior Military Officer, where such intermediate authority exists. The Petitions to the Subordinate Officer, and to the Board, or Court, or superior Military Officer, or copies of them, and the answers, or orders, of those Authorities respectively, if any have been passed, must be annexed to the Petition addressed to Government.

4. The Government, having passed one order on any Appeal made to it, will not notice a second Petition on the same subject, unless new and important matter be introduced ; and anonymous Petitions will be totally disregarded.

5. As the Right Honorable the Governor in Council never interferes with the distribution of Subordinate Appointments, applications for situations in the gift of Heads of Departments will also remain unnoticed.

Revenue Department.

6. The proper course for persons having Petitions or complaints to make regarding matters belonging to the Revenue Department, is to address, in the first instance, the Collector, or Subordinate Covenanted Officer, to whose charge the matter appertains ; in the latter case, if the answer or order of the Subordinate Officer does not satisfy the Complainant, he may address the Collector ; from the order of the Collector, on a Petition or complaint addressed to him in the first instance, or on an Appeal from the order of a Subordinate Officer, an Appeal may be preferred to the Board of Revenue, and eventually to Government ; but it is to be understood that it is only in extraordinary cases that Government will interfere in matters which have been considered and disposed of in due course by the local and controlling Authorities.

7. Upon complaints of persons dismissed from Office by Collectors and Sub-Collectors, the decision of the Board of Revenue is final with respect to Offices *below that of Head Serishtadar.*

8. Persons dismissed from the Office of Head Serishtadar, whose dismissal has been confirmed by the Board of Revenue, are at liberty to appeal, *through* the Board, to Government. Petitions *direct* to Government from such persons will *not be received.*

Judicial Department.

9. Petitions will *not be received* by Government regarding any matters which form the subject of Judicial proceedings in the Courts, or which properly fall within the jurisdiction of the Courts, or containing complaints relating to the administration of Civil or Criminal justice, in cases in which another mode of obtaining redress is open to the Complainant under the Regulations, and in which, by the Regulations, a Subordinate Authority is competent to pass a final decision.

10. In other cases Petitions will not be received by Government concerning the administration of Civil or Criminal justice, or the proceedings of the Officers employed therein, unless it shall happen that the Petitioner has already brought the subject before the proper controlling Authority, and has not received satisfaction, in which case, the Petition to that Authority, and the order passed upon it, if any has been passed, must be produced.

11. Government will not receive Petitions from persons dismissed from ministerial offices in the Courts : such persons, having cause of complaint, may prefer Petitions to the proper controlling Authorities, by whose decision they must abide.

Military Department.

12. The mode and channels through which all ranks of Effective Military should make known any complaint or grievance to superior Authority, are clearly laid down by the Regulations of the Service.

13. The foregoing general Regulations for Petitions are applicable in the Military Department to the following classes :

1. Persons not in the Public Service, residing within the limits of Military Bazars ; Camp Followers.
2. Contractors for Military Supplies ; Abkarry Contractors.
3. Military Pensioners.
4. Persons having claims on Government, in any Military Department, either on their own account, or on account of services rendered to the State by deceased relatives.

19TH JUNE, 1837.

Ext. Min. Con. 10*th in con.* 19*th June* 1837, *Rev. Dept. No.* 778.

Vide C. O. 29*th May* 1837.
" 15*th Apl.* 1839.

Resolved, with reference to the Minutes of Consultation of the 16th May 1837, No. 652, that the Judges of the Sudder and Foujdary Udalut, and the Board of Revenue, be desired to direct the Officers in the Provinces subordinate to them, whenever Petitions may be transmitted to them to be returned to the Petitioners under the Rules* published in the Fort St. George Gazette of the 20th May and 10th June 1837, pages 331 and 414, invariably to explain to the parties the reasons of their being so returned, pointing out the particular provision of the Rules which may bear upon the particular case, which will always be noted in pencil (a) on the Petition, before it leaves the Government Office.

* *C. O.* 29*th May* 1837.

22D JUNE, 1837.

From Hon'ble Court 28*th Sep.* 1836, *No.* 16, *received from Govt.* 9*th in con.* 18*th May* 1837, *Rev. Dept. No.* 628.

Vide C. O. 13*th Aug.* 1835.

20. We regret to observe that a large amount of balance† of Current Revenue was outstanding at the close of each of the Fuslies under review. We entirely agree in the following observations, which we quote from your Proceedings on the Set-

† Balance of Current Revenue outstanding at the close of
Fusly 1242, ... Rs. 1,55,358
Do. do. 1243, ... „ 1,30,014

(a) *It has long been the custom in the Government Office, to note the Rule in ink, with the signature of the Deputy Secretary.*

tlement of Salem for Fusly 1243, and to which, if it has not been already done, we desire that the attention of the Collectors may be generally drawn.* "It is much to be wished that Collectors in general would strenuously exert themselves to effect the collection of the yearly revenue within the Fusly, as it but too often happens, that when it is delayed, the ryots, having previously consumed the produce of the past year, devote to the payment of their kists, when at length required from them, the proceeds of the current one, a mode of proceeding which gives rise to a continually retrograding system, calculated in time to throw the whole revenue a year in arrear."

* *Vide* C. O. 13*th Aug.* 1835.

Vide C. O. 18*th July* 1836.
" 17*th June* 1841.

21. To this we may add, that it is of the utmost importance that those balances which, after the utmost efforts of the Collector for the realization of the revenue, may still remain due at the close of the Fusly, should be disposed of with the least possible delay, and that, in enforcing the Government demand, the greatest care should be taken to avoid trenching upon the resources of the ryot for the payment of the Current Revenue, or compelling him, from want of means, to contract his cultivation. In many, probably in most, cases, it will be found, that the payment of a balance has been made out of the fund destined to meet the demands of the current year, and that the real effect is merely that of a transfer of the balance from the accounts of the past year, to those of that in which it was paid. The suspension of a balance over the ryot's head must not only tend to paralyze his exertions, by inducing a feeling of inability to discharge the demands of Government, and the consequent inutility of the endeavour, but it will always be found a ready instrument of extortion and oppression in the hands of the District and Village Officers.

27th July, 1837.

Vide C. O. 7*th July* 1845.

1. Instances having recently occurred in which, on the discovery of a defalcation in the public revenues, the property of the Sureties of the defaulting Officers has not been found available to cover the loss, in some cases, from the deterioration of the circumstances of parties whose obligation was accepted many years back, in others from the death of the original Security, and disposal of his property, while no measures had been taken to supply his place; the Board of Revenue resolve to call your particular attention to the

nature of the Security Bonds entered into by the Native Public Servants under your control. They desire that periodical examinations be made, in future, not only to satisfy yourself of the continued competency of the individuals who have tendered themselves as Sureties for responsible Public Servants, but also to ascertain whether the parties are still inclined to continue the obligation they have previously contracted, and these inquiries they think should be made at least once in every Fusly.

2. In some late communications which have passed with the Court of Sudder Udalut,* doubts having been expressed by the Judges, of the liability of Sureties for the defalcation of their principals, when a change in the circumstances and emoluments of the latter has been made without the privity and concurrence of the former; the Board direct me to state that, in the annual scrutiny into the competency of Sureties, the special attention of these individuals should be called to any change of circumstances, or alteration of emoluments, in the parties for whose deficiencies they have rendered themselves liable. All Sureties should be required to satisfy themselves that any such change has left their principals as competent as before to discharge the duties of their several offices.

* *Received from Govt. 6th in con. 18th May* 1837, *Rev. Dept. No.* 614.

12TH OCTOBER, 1837.

From Hon'ble Court 22*d Mar.* 1837, *No.* 4.

Vide C. O. 21*st Mar.* 1844.

5. The alterations in Establishments noticed in the Proceedings which accompany this paragraph, appear to have been requisite, under the circumstances stated, and are accordingly approved. We would however warn you, that the present state of your finances demands the strictest economy in every branch of expenditure, and renders it incumbent on you to guard, with the utmost vigilance, against the tendency to augmentation of charge, which is inherent in all Public Establishments.

Ext. Min. Con. 12*th in con.* 25*th Sep.* 1837, *Rev. Dept. No.* 1268.

2. The injunction contained in this para., for the observance of the strictest economy in every branch of the public expenditure, will be constantly borne in mind; and in order that the Subordinate Departments and Officers may do all in their power to restrict, as much as

possible, the expenses of the Establishments under their control, and not seek, on every trivial occasion, as is too often the case, for an augmentation to them, which must necessarily be refused by Government, the Sudder Udalut and Board of Revenue will be instructed to cause this para. to be circulated among the several Courts and Collectors under their respective superintendence, for their information and guidance.

19TH OCTOBER, 1837.

Ext. Min. Con. 10th in con. 19th Oct. 1837, *Jud. Dept. No.* 965.

11. The Governor in Council concurs with the Foujdary Udalut in approving of the order of the Acting Second Judge, relative to the case of torture quoted by him in para. 51 of his report, and resolves that a copy of that para. be transmitted to the Board of Revenue, with directions to issue a Circular Order, enjoining all Collectors and Magistrates invariably to bring to trial, before the higher Courts, all persons under their orders, who may be charged, upon sufficient grounds, with the exercise of any cruelty or violence in the performance of their Revenue or Police duties.

Extract from a Report from the Acting Second Judge, late on Circuit in the Centre Division, dated 25th July 1837.

51. I have annexed to this Report Abstracts of the Petty Calendars delivered to me by the Criminal Judges and Magistrates, and shall here quote one order which I issued to the Magistrate of the Southern Division of Arcot, regarding a crime which, I fear, prevails in many Districts under the Madras Presidency.

"In case No. 16 of the punished Calendar, the Court are of opinion that the Prisoners were most inadequately punished for the crime of applying an instrument of torture, called a Kittee, to the hand of the Complainant, for the purpose of extorting money.

By this instrument the fingers are gradually bent backward towards the back of the hand, until the wretched sufferer, being no longer able to endure the excruciating pain, yields to the demands of his tormentors.

The Court are of opinion that the Prisoners should have been committed for trial before the Court of Circuit, and visited with exemplary punishment, instead of being fined only.

The sentence was passed by the Assistant Magistrate, but confirmed by the Acting Magistrate, and as a period of nearly a year has elapsed since the Prisoners were released, the Court do not now consider

it necessary to direct their being re-apprehended, and committed for trial.

The same remark applies to cases Nos. 23 and 56, in which the sentences were too lenient.

The Court have reason to believe, (from private information, and the number of persons charged with the offence, who have been released,) that the crime of extorting payment of arrears of rent due, or alleged to be due, by the Subordinate Revenue Officers, in several Districts, by the application of the Kittee, is of very common occurrence; and they therefore consider it to be their duty to call the particular attention of the Magistrate to that circumstance, and to request he will make every exertion in his power, for the suppression of so cruel and inhuman a practice."

26TH OCTOBER, 1837.

(To Northern Circars.)

Vide C. O. 25*th Aug*. 1834.

Ordered, that copies of these paras. be communicated, as directed, for the guidance of the Collectors in the Northern Circars, who will, in accordance with the sentiments expressed therein by the Honorable Court, abstain, except in cases of absolute necessity, from resorting to the sale of ancient Zemindaries, for arrears of revenue.

From Hon'ble Court 7*th June* 1837, *No.* 12, *recd. from Govt.* 11*th in con.* 19*th Oct.* 1837, *Rev. Dept. No.* 1429.

9. The information furnished in this paragraph* is satisfactory. We trust that the future conduct of the Zemindars will be such as to render any further resort to the sale of their Estates unnecessary; a measure which we desire to see carried into effect, only in cases of absolute necessity.(*a*)

* 48. Government observe that the difficulty of managing the ancient Zemindaries in the Northern Circars, by the Officers of Government, do not appear to be such as may not be overcome by judicious management. The recent examples appear to have removed from the minds of the Zemindars, the erroneous impression of the non-liability of their Estates to sale, for arrears.

(*a*) *Note* 1.—"By the Hindoo Law, as observed in the Court's Proceedings of the 9th November 1826, and the 19th April 1827, ascertained claims on an Estate may be liquidated from the revenues of it, without waiting for the decision as to the title to the Estate itself, when it is in dispute; and the Sudder Court have accordingly directed that certain judgments obtained against the late Proprietors of these Estates, should be satisfied out of the surplus reve-

2d November, 1837.

From Hon'ble Court 14th Sept. 1836, *No.* 15, *received from Govt. 6th in con.* 18*th May* 1837, *Rev. Dept. No.* 617.

Vide C. O. 27*th Mar.* 1837.
" 3*d Aug.* 1840.
See also C. O. 13*th July*, 1826, *para.* 40.
" 2*d Nov.* 1837, *page* 242.

35 and 36. Observations on the frequent changes of Tahsildars in Chingleput. Circular order* issued to Collectors prohibiting them from dismissing Tahsildars without the sanction of the Board of Revenue.

* *Vide Note to C. O.* 27*th Mar.* 1837.

30. We consider that frequent changes in the administrative Officers in the Revenue Department, constitute an evil of considerable magnitude, and we have, on various occasions, expressed our opinion that the interests of the Public Service are often materially injured by the removal of Collectors to other Districts, just as they are beginning to acquire that local knowledge and experience, without which it is hopeless to expect that their duties can be satisfactorily discharged.

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nues. By the provisions of the Regulations, the public revenue takes precedence of all other demands, and the lien of the Collector upon any surplus which might remain in his hands, would therefore appear to carry a stronger claim than that of any private creditor."—*Pro. Sudder Udalut* 31*st May* 1833, *para.* 2, *recd. from Govt.* 14*th in con.* 20*th June* 1833, *Jud. Dept. No.* 446.

Note 2.—*Sudder Udalut to Govt.* 30*th Apl.* 1831, *received from Govt.* 10*th in con.* 12*th May* 1831, *Rev. Dept. No.* 487.—"1. I am directed by the Judges of the Court of Sudder Udalut to acknowledge the receipt of your letter, No. 673, dated the 2d November last, desiring that they will state their opinion on the two following questions, submitted in a letter, dated 28th October last, from the Secretary to the Board of Revenue, viz., 1st, 'whether it is competent to a widow, under the Hindoo Law, to dispose absolutely of the Estate she has inherited from her husband, to the prejudice of his next heirs: 2d, whether it is competent to a Collector to refuse to register a transfer which appears to him to be repugnant to Hindoo Law.'

"2. The Judges have no hesitation in deciding the first of these questions in the negative.

"3. In respect to the second question, the Judges are of opinion," &c.—*Vide C. O.* 23*d May* 1831, *page* 114.

Note 3.—"1. It is set forth in the above Petition, that the late Rajah Vencata Narsimha Apparow left two Widows, namely, Vencataramaniah, his 3d, and Lutchmeecantamah, his 4th, wife; of whom the former, Vencataramaniah, instituted, in the Provincial Court for the Northern Division, the Suit No. 10 of 1833, against the Petitioner Rajah Nariah Apparow, claiming to recover the entire Estate of her late husband, of which the Petitioner, the Defendant, has

31. This evil, which flows in part from the very constitution of our Service, cannot be altogether remedied; but we conceive that nothing would tend to render its effects less sensibly felt, than the existence of a body of Native Servants, whose long employment in the Provinces may supply them with that local knowledge in which the Collector must be too often deficient.

32. It is evident that such a body of Servants can never exist under a system similar to that which is described to prevail in Chingleput, where the Collector himself admits that, under the pressure of business, it is often impossible to institute the necessary inquiries, and consequently, "slender grounds" must frequently be considered sufficient to justify the removal of a Tahsildar. "All Natives," he adds, "when they accept office as a Revenue or Police Servant, in the Talooks especially, are well aware of the frail tenure by which it is un-

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been put in possession as her said husband's adopted son, the Plaintiff alleging that the Petitioner was not adopted by her late husband.

2. Vencataramaniah having deceased, Rajah Seetiah, the widow of Nariah Apparow (a son of the late Rajah Vencata Narsimha Apparow, who died in his father's life time) applied to the Provincial Court to be permitted to prosecute the Suit No. 10 of 1833, as the legal heir of the said Plaintiff, with which application the Provincial Court complied, by an order dated the 26th August 1835, which order the Petitioner prays this Court to overrule.

3. In the decree of the Sudder Udalut in Appeal No. 5 of 1824, it is declared that, according to the Hindoo Law, a second widow 'is entitled to succeed, on the death of the first,' and that the eldest widow is not competent to constitute 'any person, other than the second widow, her heir and successor;' and in Macnaghten's Principles and Precedents of Hindoo Law, (Vol. 1, p. 21,) it is declared that, on the death of one, or two, of three widows, 'the survivor, or survivors, take the property, and no part vests in the other heirs of the husband, until after the death of all the widows.' So also in the Elements of Hindoo Law, (Vol. 1, p. 55), it is declared, that the elder widow 'succeeds eventually to her husband, as heir, maintaining the others, who inherit in their turn on her death.'

4. With reference to these authorities, it appears to the Court of Sudder Udalut that Seetiah, the widow of the son of the late husband of the Plaintiff in the Suit No. 10 of 1833, cannot be admitted, as her heir, to prosecute that Suit; and they direct, therefore, that the Provincial Court do, upon proof to their satisfaction, that the aforesaid Lutchmeecantamah is living, revoke their order of the 26th August 1835, by which the said Seetiah was admitted to continue that Suit, as the heir of the deceased Plaintiff.

5. It is of course open to the said Seetiah to bring a Suit to establish any claim that she may consider herself to have on the Estate."—*Pro. Sudder Udalut 4th Jan. in con. 21st Mar.* 1836, *No.*—— (648 A)

avoidably held. A long incumbency is not calculated upon by many. Their removal does not surprise them. They fall back very often without complaint into their former subordinate situations, or disappear for a time in the multitudinous throng of Oomédwars with which the neighbourhood of all Public Cutcherries is crowded. They seldom remain long in obscurity, unless want of integrity, or some other moral stain, had marked their previous conduct. The same means of entering the Service again, and the same chances of promotion, are open, as before, and they recommence their career without any feeling of degradation, because they feel they belong to a class, most of whom have either been, or are liable to be, placed in a similar predicament."

33. The state of things described in the preceding extract is deeply to be deplored. As long as dismissals are permitted upon grounds so slight, that dismissal is not regarded as a degradation, either in the eyes of the parties themselves, or in those of the community, and is not considered to create any disqualification for future employment, it cannot be matter of surprise that Natives of character and respectability should hesitate to accept offices from which they are liable to be ejected, not from any fault of their own, but from the mis-information, if not the caprice, of their European Superior.

* *Vide Note to* C. O. 27*th Mar.* 1837.

34. We entirely approve of the Circular* which you have caused to be addressed to the Collectors generally, in which you have directed them, with the view of counteracting the public evil which arises from the precarious tenure by which Native office is held, to use all their endeavours to inculcate in their Servants "a feeling of self-respect, and an assurance that the administration of our Provinces, as it relates to the employment of high Native Officers, instead of being a system of expedients, uncertain and fluctuating, is founded upon the principle of giving honorable and durable employment to men of the highest character and consideration in the country."

† *Vide Note to C. O.* 27*th Mar.* 1837, *para.* 6.

35. The order† prohibiting Collectors from dismissing Tahsildars from the service of Government, without the sanction of the Board of Revenue, appears to be highly proper. We would further suggest, whether it would not also be expedient, in the case of those Native Servants of lower grades over whom the Collector still retains the power of dismissal, that he should be required to report‡ all the instances in which that power has been exercised, with his reasons, for the information of the same Authority.

‡ *Vide C. O.* 13*th July* 1826, *paras.* 37 *to* 40.

2D NOVEMBER, 1837.

From Hon'ble Court 8th Feb. 1837, *No.* 2, *received from Govt.* 27*th June in con.* 6*th July* 1837, *Rev. Dept. No.* 862.

Vide C. O. 9*th May*, 1833.
,, 8*th June* 1843.
See also C. O. 13*th July* 1826, *para.* 40.
,, 2*d Nov.* 1837, *page* 239.

22. We entirely approve of the Circular Order* to the effect stated in the margin,† which you directed to be addressed to all the Collectors under your Presidency. The necessity for such an order shows that the practice of dismissing Native Servants from office, on grounds so slight that, after the lapse of a few months, the Collector does not hesitate to re-admit them on his Establishment, was more prevalent than we apprehended when we addressed to you the remarks contained in paragraphs 30 to 35 of our despatch dated the 14th September No. 15, of 1836.‡

* *Vide Note to C. O. 9th May* 1833.

† 46. The re-employment of Native Servants, dismissed for recorded misconduct, without the previous sanction of Government, prohibited. Correspondence with the Collector of Tanjore on the subject.

‡ *See page* 239.

23. With respect to the two Tahsildars in Tanjore, whose cases formed the subject of the correspondence transmitted with this paragraph, the Board of Revenue state that the sentence of dismissal which was pronounced on one, (Puttabee Ramien,) was not warranted by any thing in the Proceedings, and would undoubtedly have been annulled on Appeal, not only from want of evidence, but from irregularity; and with regard to the other, (Vencappyen,) no trace of any examination of witnesses was to be found, nor did it appear that the accused had any opportunity of impugning the genuineness of the Accounts, the alleged falsity of which procured his conviction.

24. Under these circumstances, with reference to the subsequent good conduct of both the individuals concerned, we approve your not having given, in their case, a retrospective effect to the order in question.

25. The severer penalty which by this order is attached to the offences of Native Servants, should render the Collectors generally more careful in conducting investigations of this nature, than they appear hitherto to have been. We have, on several occasions, had reason to lament the unfitness so frequently displayed by Revenue Officers in dealing with evidence, or conducting any inquiry, in the nature of a Judicial proceeding.

9TH NOVEMBER, 1837.

Ordered, that Copies of these paras.§ be furnished, as directed, to all Col-

§ *From Hon'ble Court* 19*th Apl.* 1837, *No.* 8, *paras.* 5 *and* 6.

lectors, for their guidance, who will, from time to time, submit such suggestions as may seem necessary, for preserving and arranging the important documents committed to their charge.

From Hon'ble Court 19th Apl. 1837, No. 8, received from Govt. 12th in con. 25th Sept. 1837, Rev. Dept. No. 1266.

11. Temporary employment of an additional Establishment to arrange the Native Records of the Nellore Cutcherry, sanctioned.

5. The confused and imperfect state of these Records, as described in Mr. Stonhouse's letter to the Board of Revenue, dated the 14th November 1835, is discreditable, not only to the Native Servants whose duty it was to arrange and preserve them, but to the European Officers through whose negligence they have been suffered to fall into such a condition.

6. Considering the great importance of these Records, both as guides to the Collectors in their revenue proceedings, and as evidence in cases before the Legal Tribunals, we think that it would be advisable to require the Collectors generally to furnish periodical Reports to the Board of Revenue, of the state of their Records, both as regards their preservation and arrangement.

13th November, 1837.

Vide C. O. 23d Sep. 1841.

* To Govt. 12th June 1837.
To do. 21st Sept. 1837.
From do. 11th Oct. 1837.

1. I am directed by the Board of Revenue to transmit to you, the accompanying copies of a correspondence with Government,* on the subject of the Assessment on lands cultivated with Sugar Cane, with a view to the introduction of a uniform principle of Assessment, as regards that product, as far as practicable, throughout this Presidency.

2. In the Districts where the Survey Field Assessment is introduced, it is believed that the lands have invariably been assessed without reference to the species or value of the crop, and that the same tax is collected from the same land, whether the produce be Sugar or Rice. In these therefore no change in this respect will be made, but it will be seen that, in other Districts subject to annual Settlements, in which the Assessment on the fields has not been fixed by Survey, it is the desire of Government, in accordance with the wishes of the Honorable the Court of Directors,

that land cultivated with Sugar Cane, by irrigation, should be taxed hereafter in the same manner as land employed in the cultivation of Rice.

3. You will be pleased to give effect to the views of Government in this respect without delay.

Board of Rev. to Govt. 12th June 1837, No. 295, (1032.)

1. I am directed by the Board of Revenue to acknowledge the receipt of the Extract from the Minutes of Consultation dated 31st March last, No. 421,* transmitting copy of a letter from the Government of India,† requiring explanation as to the practice followed under this Presidency, in respect to the Assessment of land cultivated with Sugar Cane, with a view to the introduction of one uniform principle of Assessment, as regards that valuable product, throughout the British Possessions in India.

* *In con. 10th Apl.* 1837.

† *See Note* 1 *to this C. O.*

2. In the opinion of the Governor General in Council, the most correct principle of assessing land appropriated to the growth of Sugar, is that prescribed by the Honorable Court of Directors to the Bombay Government,‡ viz., that "such lands should be subject to the same Assessment, as land of the same quality and advantages, under ordinary crops."

‡ Despatch dated 16th July, 1830.

3. In the Districts under this Presidency, Sugar Cane is usually cultivated in irrigated land, and in those Districts§ in which the Survey Field Assessment has been introduced, the Assessment of lands appropriated to the growth of that article, is precisely on the principle prescribed by the Honorable Court. The lands have been assessed without reference to the species or value of the crops produced, and the same tax is collected from the same land, whether the produce be Sugar or Rice.

§ Bellary,
Cuddapah,
North Arcot,
South Arcot,
Salem,
Madura,
Coimbatore,
Chingleput, (partly.)
Tanjore, (partly.)

4. When irrigated land, assessed for two Crops, is planted with Sugar Cane, no additional Assessment is charged; but when land assessed for one crop is used for this kind of cultivation, as it requires constant irrigation throughout the year, it is assessed with an additional rate, usually half of the Assessment for one crop, in the same manner as if a second crop of Paddy were raised upon it, and upon the same principle, on account of the additional quantity of water required for it, and which is supplied at the expense of Government.

	Maximum rate per Cawney.			Minimum rate per Cawney.			Average per Cawney of the total amount of Assessment upon all the two crop lands.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
North Arcot, ...	36	15	$\frac{3}{4}$	5	5	9	17	9	$6\frac{1}{2}$
South Arcot, ...	38	11	$\frac{3}{4}$	3	8	0	16	1	$7\frac{1}{2}$
Madura, ...	19	11	5	2	6	3	9	2	2
Coimbatore, ...	22	0	6	7	5	6	10	14	0
Salem, ...	24	1	0	0	11	8	9	11	3
Cuddapah, ...	43	6	2	0	13	10	12	5	10
Bellary, ...	40	7	10	0	15	5	10	11	5
Chingleput, ...	0	0	0	0	0	0	14	1	3
Tanjore, ...	26	10	6	1	1	0	0	0	0

5. As the Sugar Cane requires a rich soil, and land situated near the Villages is preferred for the more easy custody of the Plantation, it is commonly confined to classes bearing the higher rates of Assessment. It may be said, in general, not to be cultivated in lands assessed below 14 Rupees the Cawney of 57,000 square feet, nor above 32 Rupees the Cawney. The maximum and minimum rates of Assessment of lands yielding two crops of Paddy, and the average per Cawney of the whole amount resulting from those rates, as applied to the whole extent of cultivation, are shown in the margin.

6. In Malabar and Canara, the Sugar Cane is cultivated at the pleasure of the Proprietors of Estates, without any additional charge upon the land.

7. In the Districts* subject to annual Settlements, in which the Assessment has not been fixed upon the fields by Survey; and in the Permanently Settled Districts,† the tax on Sugar Cane and other extra and valuable products varies according to the customs and usages of the different Villages, the money Assessment having originally been determined with reference to the value of the crop. In Chingleput, in the Talooks not yet assessed by Survey, the rates for Sugar Cane vary from 43 to 21 Rs. per Cawney of 57,000 square feet, but these will shortly be superseded by a fixed field Assessment. In Trichinopoly the rates vary from 28 to 9 Rupees, and in Tinnevelly it varies from Rs. 82-14 to Rs. 8-13 per Cawney ; but in these Districts, a plan is under consideration for fixing the Assessment upon the fields, without reference to the species of crops grown, and it is in contemplation generally to make the system of taxation uniform in the Districts subject to Annual Settlements.

* Chingleput, (partly.)
Tanjore, (partly.)
Trichinopoly,
Tinnevelly,
Nellore.

† Ganjam,
Vizagapatam,
Rajahmundry,
Masulipatam,
Guntoor.

8. It would be easy at once to make it a general rule in these Dis-

tricts, that land cultivated with Sugar Cane, by irrigation, should be taxed in the same manner as land employed in the cultivation of Rice.

Board of Revenue to Govt. 21st Sept. 1837, *No.* 523, (1801.)

With reference to the injunction conveyed in the 2nd para. of the Extract from the Minutes of Consultation under date the 15th Instant,* I am directed by the Board of Revenue to request that they may be informed, whether the particular suggestion offered in the 8th para. of the letter addressed to you under date the 12th June last, is approved by Government, and may be acted upon.

**See Note 5 to this C. O.*

Ext. Min. Con. 11*th in con.* 23*d Oct.* 1837, *Rev. Dept. No.* 1469.

Under the explanation afforded by the Board of Revenue, in their Acting Secretary's letter of the 14th August last,† the Governor in Council sees no reason to disapprove the suggestion offered in the concluding para. of their previous letter of the 12th June, and is pleased to order it to be adopted. (*a*)

† See Note 3 to this C. O.

(*a*) *Note* 1.—" 1. The Governor General in Council has recently had under his consideration, the provisions contained in Cap. 26, 6th and 7th, William IV.‡ which, by opening the British Markets to East India Sugar, may possibly occasion a great increase in the growth of that valuable product, in the Districts subordinate to the Presidency of Fort William in Bengal, and ultimately throughout the British Possessions in India, should the advantages of the late Act, as His Lordship in Council anxiously desires, be at no distant period extended.§

‡ See Law relating to India, Fourth Edition, page 460.

§ See order in Council 22d May 1840, published in Gazette for 1840, page 635.

2. It consequently appears to His Lordship in Council to be particularly desirable, at the present period, that, as regards the cultivation of Sugar, one uniform principle of Assessment should be observed, so that the inhabitants of one District may not be subjected to heavier imposts than those of another; and that every reasonable encouragement being afforded to the production of that valuable article, due effect may be given to the intentions of the British Legislature.

3. In the opinion of the Governor General in Council, the most correct principle of assessing lands appropriated to the growth of Sugar, or other rich product, is that prescribed in the Despatch from the Honorable the Court of Directors to the Bombay Government, under date the 16th of July 1830, namely, that such lands should be subject to the same Assessment as land of the same quality and advantages under ordinary crops, but His Lordship in Council is desirous of ascertaining what is the practice followed throughout the Madras Pre-

2D APRIL, 1838.

Vide C. O. 26th Mar. 1835.
,, *15th Nov.* 1838.
See also C. O. 13th July 1826, *para.* 5.

Delay and inconvenience having been frequently experienced in the disposal of business, from the practice which prevails in some Districts of forwarding all official letters to the address of the Presi-

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sidency, what may be the maximum, and what the minimum, rate of assessing such lands, and where the rates vary greatly, the causes of the variation.

4. This inquiry refers chiefly to the Government demand, His Lordship in Council being desirous of ascertaining the principles on which that demand is regulated in those Districts in which lands have fallen under the immediate management of Government, and in others in which temporary Settlements only are made with the Proprietors, or holders of lands, although he would gladly receive all information which can readily be given, as to the rates of rent ordinarily prevailing in different Districts under the Permanent Settlement, as regards such cultivation, and the modes in which those rents are adjusted."—*From Govt. of India to Govt. of Fort St. George, 27th Feb.* 1837, *communicated by Govt. to Board of Rev. for report* 31*st Mar. in con.* 10*th Apl.* 1837, *Rev. Dept. No.* 421.

Note 2.—" 1. The Governor in Council having had under his consideration the foregoing letter,* respecting the practice in the Provinces under this Presidency, in regard to the Assessment of lands appropriated to the culture of the Sugar Cane, is induced, before transmitting it to the Government of India, to request the attention of the Board of Revenue to certain points on which the information submitted would appear to be vague and indefinite.

* *Board to Govt.* 12*th June* 1837, *see enclosure No.* 1 *to C. O.* 13*th Nov.* 1837.

2. In para. 3, the Board state that ' the lands have *been assessed without reference to the species or value of the crops* produced ;' if this statement be correct, the question which will necessarily arise, and require explanation, will be, what were the data by which the Assessment was regulated ? It seems more probable, that the land was assessed with a *direct reference* to what it usually produced ; if the ordinary produce was Sugar or Rice, the value of the Government share of those commodities was commuted at the average market price, and the Assessment fixed accordingly. What the Board mean to say is, perhaps, that the Assessment having been *fixed* with reference to its ordinary produce, that *Assessment is always collected whether the produce be Sugar or Rice.*

3. Again, in para. 4, it is stated, that ' when irrigated land assessed for two crops is planted with Sugar Cane, no additional Assessment is charged ; but that when *one crop* land is used for this kind of cultivation, it is assessed with an additional rate, as it *requires constant irrigation throughout the year,*' but the real reason for imposing the additional Assessment would seem to be, that the Assessment upon the one crop land having been fixed with reference exclusively to its ordinary produce, viz., one crop of Rice ; and a crop of Sugar Cane being of much greater value than the ordinary crop, the same, or nearly the same, rate of Assessment is charged as the *second* crop land pays, upon which the Cane is

dent and Members of the Board; I am directed to request, with a view to the introduction of an uniform system, that the corres-

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raised. For, if this were not done, an enormous inequality would be created in the Assessment of these two descriptions of land, when under the same description of produce. It seems however very necessary to keep in mind, that, as this sort of cultivation is extremely expensive, the Assessment, though much higher than that levied upon lands yielding only grain, it is much lighter in proportion to the value of the produce; it is more profitable, for instance, to cultivate a crop of Sugar Cane upon one crop land, notwithstanding the additional Assessment, than it is to raise one crop of grain, and to pay only the ordinary Assessment.

4. In some places the Assessment is consolidated and paid, whether the ryot crops once or twice; in others it is divided and paid according to the number of crops; but whether Sugar is raised by the water of the ryot's well, or by Circar water, it bears a higher Assessment than land yielding only grain, because the Government share of that crop which was commuted for money, when the Assessment was fixed, was more valuable than its share in grain would have been. It does not therefore appear to be correct to say, that the additional Assessment is charged because the crop is constantly irrigated with water supplied by the Circar, and there seems to be no reason why land cultivated with Sugar, should be taxed in the same manner as land cultivated with Rice, as recommended by the Board of Revenue in the concluding paragraph. It appears upon the whole more correct to say, that the maximum Assessment which includes the second crop rent, whether the land be cultivated with two crops of Paddy, or one of Sugar, which is equal to two of Paddy, is the standard of Assessment in those Districts where the Field Survey has been introduced.

5. With these observations the Governor in Council desires the Board of Revenue will give the subject their further consideration."—*Ext. Min. Con. 27th June in con. 6th July* 1837, *Rev. Dept. No.* 865.

Note 3.—" 1. I am directed by the Board of Revenue to acknowledge the receipt of Extract Minutes of Consultation under date the 27th ultimo,* in which the attention of the Board is directed to certain points on which the information submitted in my letter of the 12th ultimo is considered to be vague and indefinite; and they are desired to give the subject farther consideration, with reference to the observations of the Governor in Council.

* *Note 2 above.*

2. The Board observe that exception is taken to the statement made in the 3d para. of my letter, or rather to a part of that statement. The Board must confess that there is a want of precision in the passage cited, but they thought that their meaning was made sufficiently clear, by the context, in which it was distinctly stated, that 'the Assessment of lands appropriated to the growth of Sugar Cane, is precisely on the principle prescribed by the Honorable Court' of Directors, as expressed in the preceding para., viz., 'that such lands should be subject to the same Assessment as land of the same quality and advantages under ordinary crops.'

pondence hereafter be addressed to the Secretary of the Board of Revenue, or to the Secretary in the Department of Public Works,

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3. The Board understand the question put to them to be, whether land cultivated with Sugar Cane is subject to a special Assessment, exceeding that to which it would be subject if bearing an ordinary crop; and they meant to say, speaking generally, that it is not so in the Districts where a regular Field Assessment has been made—that Sugar Cane is usually grown on lands distinguished in the Revenue Accounts as 'Wet' or irrigated, that is Paddy or Rice lands, (Nunjah,) and assessed at a fixed rate common to all land of the same class, which rate is levied indifferently whether the produce be Sugar or Rice—but that as Rice lands assessed originally *as producing only one crop*, are subject to an extra Assessment when a second crop is raised by means of an additional supply of water from public sources, so also *such land*, when it is employed in the cultivation of Sugar Cane, which requires constant irrigation, is for *that reason* charged with the *same* extra Assessment as for the second crop of Rice.

4. It is observed however in the Minutes of Consultation that it seems 'more probable that the land was assessed with a *direct reference* to what it usually produced; if the ordinary produce was Sugar or Rice, the rate of the Government share of the commodities was converted into money at the average market price, and the Assessment fixed accordingly.'

5. The Board submit that this was not the rule of the first Survey by Read, and his Assistants Macleod, Graham, and Munro, in the Salem and Baramahl Districts. It appears distinctly from a letter from Read to Macleod,* that the former had directed the Assessment of lands used for the cultivation of Sugar Cane, Betel Plantations, &c., to be fixed, not with reference to the nature of those species of produce, but according to their capability as Paddy lands, which had been complied with in the Centre and Northern Divisions; and Macleod answered† that he had done the same in his Division, having 'assessed such temporary productions at only the rates of the last Paddy field land in the same situation.' The same rule‡ was followed by Colonel Munro in the Survey of the Ceded Districts, and in his Report upon that Survey, he particularly noticed the abolition of the extra tax to which Sugar Cane had before been subjected. In the rules for the Survey of North Arcot also, there is an express order to follow the same principle in the Assessment of land producing Sugar Cane, and upon reference to the Accounts showing the Classification and Assessment of the other surveyed Districts generally, it does not appear that in any but Dindigul, were the lands producing Sugar Cane classed separately from the Rice lands, and at higher rates, with a direct reference to the value of that particular produce. Mr. Hurdis, who formed the Assessment of Dindigul, appears also to have made this distinction, but this exception from the general rule has not been approved, and in the last revision of the Dindigul Assessment, it was intended to remedy it.

* 20th Mar. 1798.

† 29th Apl. 1798.

‡ Instructions to Surveyors

6. In the more recent Surveys, the Government are aware, the Rules and

as the case may be, according to the nature of the subject to which the several commuuications relate.

Principles of the Survey of the Ceded Districts have been prescribed for general guidance.

7. It is observed in the Minutes of Consultation, that the real reason for imposing the additional Assessment upon Sugar Cane cultivation, would seem not to have reference to a supply of water being required for its irrigation throughout the year, but to the greater value of the crop, compared with a crop of Rice. And the Assessment is spoken of as 'much higher than that levied upon land yielding only grain.' But in reality, except in Dindigul, the Assessment levied upon land producing Sugar Cane, is exactly the same as is levied upon it, when it produces grain. If the land is assessed distinctly for 'two crops,' or if the tax is 'consolidated and paid, whether the ryot crops once or twice,' no extra Assessment is charged upon the cultivation of Sugar Cane. An extra Assessment is charged only when the fixed Assessment on the land was calculated at the Survey, with reference to the value of a single crop of Rice. As, by the Rules, an extra Assessment is charged upon such land, when it is made to produce a second crop of Rice, by means of water from a public Tank, or other public source of supply; so also the same additional Assessment is charged when, instead of two crops of Rice, it is made to produce a crop of Sugar Cane by the same irrigation. A crop of Sugar Cane cannot be grown on such land, unless by irrigation which would be sufficient for 2 crops of Rice, and it is reasonable when the land is employed in the former culture, instead of the latter, it should pay the *same*, and no more can be demanded. As no extra Assessment is charged when a second crop of Rice is raised upon 'one crop' land, by water from a private well, so neither is there an extra charge upon that land, when it is cultivated with Sugar Cane, by the same irrigation. The reason for the additional Assessment in the only case in which it is charged, appears therefore to be as stated by the Board.

8. It is said that there seems to be no reason why land cultivated with Sugar Cane should be taxed in the same manner as land cultivated with Rice, as recommended by the Board of Revenue. In this recommendation the Board only proposed to follow out the principle which had been acted upon in the early Surveys, and especially in that which has been prescribed as a model; a principle approved and sanctioned by the Court of Directors, and pointed out by the Governor General in Council as the most proper to be adopted generally. The object at present is to encourage the growth of Sugar Cane, in order that advantage may be taken of the expected opening of the British Markets to East India Sugar, a measure likely to be extremely beneficial to both the agriculture and commerce of this country. The agriculturists will be benefited generally, not only those who employ their lands in the cultivation of Sugar instead of Rice, by the greater value of the produce for which a new market will be opened, but those also who continue to cultivate Rice, and other articles of food, by the enhancement of price from the supply being diminished, while the demand remains the same. The revenue from the land will thus be more secure, the

31st May, 1838.

Ext. Min. Con. 30th Apl. 1838, *Pub. Dept. No.* 744, *received from Govt.* 22*d in con.* 31*st May* 1838, *Rev. Dept. No.* 789.

Vide C. O. 10*th Oct.* 1836.
,, 15*th Nov.* 1841.

1. Superannuation Pensions are conferred on Subordinate Public Servants, when they are incapacitated for further service,

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means for paying it being more ample; and there will be an additional revenue from Customs on the Sugar. The effect will be the same on every application of land, before employed in raising food for which the demand is naturally limited, to the culture of a more valuable article for which a new market has opened. It seems to be the soundest policy therefore not to raise the tax upon land cultivated with Sugar Cane, and other rich products, of a value sufficient to bear the charge of transport to distant and Foreign markets, beyond what is charged upon it when it bears ordinary crops of Rice, &c."—*To Govt.* 14*th August* 1837, *No.* 439 (1509.)

Note 4.—" 26. We observe that, heretofore, there has been but little similarity in the mode of Assessment in the Districts of the Upper Provinces. We know that it may not always be possible to pursue one uniform course in this particular, but we are of opinion that, generally speaking, this essential principle may be preserved, especially in those Districts where neither the forms of public Institutions, nor ancient usages, present impediments.

27. With regard, for example, to the practice which exists of forming Assessments according to the value of the crops produced, and not according to the value, or capabilities, of the land, a subject which was noticed by us in our Despatch of the 15th February 1833—this is a mode of Assessment which we find by the proceedings under review, continues to be observed in many Districts in the Western Provinces, a practice which, as remarked by Lord William Bentinck, must act as a check on industry, and discourage cultivation.

28. We are desirous of drawing your particular attention to the subject, in especial connection with the cultivation of Cotton, Sugar, Coffee, and other staple commodities, suited to the home markets.

29. You are aware that the equalization of the duties on Sugar is a subject that has engaged our anxious consideration, and you will have received from us, through the Public Department, under date 10th August 1836, copies of the Act recently passed on this subject. The advantages to individual skill and industry, and to the commercial community of India in general, which must result from this measure, will doubtless be very great.

30. The prospect is thus opened to Europeans, and will doubtless be embraced, of investing their capital in the cultivation of staple articles of product in India, and it may be hoped that corresponding benefits to the agricultural

either by old age, protracted ill health, loss of sight, or other bodily or mental infirmity.

2. The Pensions being continued for life, the Government are bound to obtain the most conclusive evidence of the permanent disqualification of persons to whom they are granted. In cases of very advanced age, blindness, paralysis, &c., there can be no hope of material amendment ;

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community will accompany the extension of more valuable cultivation. It is nevertheless imperative on us, not only to watch narrowly the interests of the Native population, but to use every means, and embrace every opportunity, of improving those interests, and ameliorating the general condition of the people.

31. European enterprise, and European capital, are ever ready to secure the advantages which any changes in state policy, Commercial or Financial, may seem to hold out, and this it is not our desire to check. At the same time, it behoves us to be something more than quiescent with regard to our Native subjects, who, having the skill and industry, may want the enterprise and capital, of the European, and occasionally to lead and assist them in the line of improvement: this we consider to be the true policy of a liberal Government ruling over a people not possessing the knowledge or means of developing all the resources of their native land.

32. No better means of securing this good object can be pointed out, than the adoption of such a mode of Assessment, as shall leave the cultivator in possession of an ample and encouraging remuneration for the exercise of his industry in the growth of articles adapted to the demands of the home market. The policy of long leases, and moderate Assessments, is therefore not only recommended by general principle, and general experience, but is enforced by the peculiar circumstances of the time.

33. You are aware that the practice existed at Bombay and Madras, as well as in Bengal, of making the Assessments according to the produce, and not according to the value and capabilities of the lands, and that it was stated that the revenue could not afford to bear the change contemplated by our instructions on this subject. We trust, however, that this practice is generally discontinued at Madras and Bombay, and that the prohibitory instructions which have from time to time been received from us on this subject, will be kept in view during the progress of the new Settlements in the Western Provinces, and ultimately put a stop to this very objectionable mode of Assessment. It is the productive power of the land, and not its actual produce, that should be taken as the guide in making the Assessments. By this mode the best description of encouragement is given to the cultivator to extend cultivation, and raise crops immediately beneficial and profitable to himself; and such a system we have, on former occasions, observed, and are still of opinion, would not ultimately be found detrimental to the interests of the State.

34. Where the system of assessing according to the actual produce has been abolished, and the character of the soil substituted as the basis of the Assess-

but debility, and diseases consequent on constant and close application to business, may for a time incapacitate, but are frequently removed by relaxation from duty, by change of air, and by judicious treatment.

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ment, the effect of the change has been most beneficial, as is attested by Mr. H. Fraser, writing from Delhi, where this system has been for some time in operation.

Bengal.
* * *
Madras.

18th Mar. 1824.	27th May 1829.
18th May 1825.	15th June 1831.
17th Jan. 1827.	3d Aug. 1831.
14th Nov. 1827.	23d Oct. 1833.
30th July 1828.	

Bombay.
* * *

35. We expect that the tenor of our instructions noted in the margin, to which we refer you for a more full detail of our sentiments on this subject than we now consider it necessary to enter on, will be strictly and invariably enforced."—*From Hon'ble Court to Govt. of India 12th Apl.* 1837, *recd. from Govt. with Note* 5.

* *See Note* 1.

Note 5.—" 1. The Supreme Government lately* made a requisition for information as to the practice followed under this Presidency, in respect to the Assessment of land cultivated with Sugar Cane, and from the correspondence which passed with the Board of Revenue on that occasion, which is noted in the margin, the Honorable Court will observe with satisfaction, that in all the Districts under this Presidency into which the Survey Field Assessment has been introduced, the public demand has been fixed on precisely the same principle as that prescribed in their instructions to the Supreme Government on the subject; and that it has been the special, and particular object of Government, in all the Surveys which have been recently ordered to be undertaken, to tax the land according to its value, and not that of the crop produced thereon.

Dy. Con. 4th Apl. 1837, Nos. 1 and 2.
" 27th June " Nos. 9 and 10.
" 5th Sep. "
Vide C. O. 13th Nov. 1837.

† *Omitted—accompaniment given above as Note* 4.

2. A copy of the Honorable Court's Despatch,† and of its accompaniment, will be furnished to the Board of Revenue, and they will be particularly enjoined to see that the principle therein laid down for regulating the public Assessments, is strictly observed in the case of all staple commodities, and valuable products, in all the other Districts under this Presidency subject to annual Settlements, in which the Assessment has not yet been fixed upon the fields by Survey, as well as in the Amauny lands in the Permanently Settled Provinces."—*Ext. Min. Con.* 15*th in con.* 21*st Sep.* 1837, *Rev. Dep. No.* 1289.

Note 6.—" 42. The mode adopted in Chingleput for assessing lands appropriated to the cultivation of superior products, does not distinctly appear from this Correspondence. It is our wish that the Assessment should invariably be regulated by the productive power of the soil, and without reference to the species of produce which the owner may consider it most advantageous to cultivate. If a contrary practice be found to exist, either in Chingleput, or else-

3. To guard against persons so afflicted becoming prematurely a burthen on the state, the Right Honorable the Governor in Council directs that, in all doubtful cases, Pensioners be brought before a

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where, it should be immediately discontinued."—*From Hon'ble Court* 17*th Aug.* 1838, *No.* 12, *recd. from Govt. 7th Sep. in con.* 21*st Oct.* 1839, *Rev. Dept. No.* 1125.

Note 7.—" 1. The Right Honorable the Governor in Council proceeds to take into consideration the letter in this Department from the Honorable the Court of Directors dated the 10th April 1838,* No. 3.

* *Omitted—its accompaniment alone being given as Note* 8.

2. The directions of the Honorable Court contained in the Despatch† to the address of the Governor General of India in Council, as to the nature and degree of encouragement to be held out for the cultivation of Cotton, Sugar, and other articles suited to the wants of Foreign markets, will be strictly attended to by Government, on all future occasions; and in modification of the instructions issued to the Board of Revenue under date the 17th November 1836, No. 1553, on the subject of the cultivation of the Mauritius Sugar Cane in the Provinces under this Presidency, the Right Honorable the Governor in Council desires that a copy of the Honorable Court's Despatch, and Extracts‡ of its accompaniment, together with a copy of this Resolution, be furnished to them, for their information and guidance."—*Ext. Min. Con.* 17*th in con.* 26*th July* 1838, *Rev. Dept. No.* 1006.

† *See Note* 8.

‡ Paras. 3, 4, 5, 14, 15, 16, and 18.

Note 8.—" 3. The question noticed in the last of your letters under reply, relative to certain measures which have been adopted by the Bombay Government, with the view of encouraging the cultivation of Cotton, and of the Mauritius Sugar Cane, under that Presidency, and which measures you consider to be opposed to sound principles, and likely to lead to injurious consequences, is one of considerable importance. These proceedings have also formed the subject of the communications of the Bombay Government to us of the dates noted in the margin.‡

‡ *Omitted.*

4. The measures objected to by you consisted in exempting from the land tax, for five years from 1836-37, all lands sown with Cotton in the Poona and Ahmednuggur Collectorates; and in exempting for a similar term, all lands in the Collectorates of Poona, Ahmednuggur, Candeish, Tannah, and Rutnagherry, cultivated with the Mauritius Sugar Cane, from all Assessment, and on the expiration of that term, from half the usual Assessment for a further period of five years.

5. These exemptions were carried into effect, and made known to the public, through the Government Gazettes, without any special communication being made, either previously or subsequently to their authorization, to your Government; nor were they reported to us till the 4th May 1837, after your letter ex-

Medical Committee, *after the expiration of one year* from the date of their cessation from business, and that their appointments be not permanently filled up, until it shall have been certified that there is no hope of their being ever able to resume their duties.

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pressing doubts of their expediency, had been received by the Bombay Government.

14. In our Despatch to your Government in the Revenue Department dated the 15th February 1833, paras. 37 to 42, (copy of which was transmitted for the guidance of the Bombay Government in January 1835,) we have laid down, at length, the principle which we desire to be adopted in the Assessment of lands bearing valuable crops, such as Cotton, Sugar, and the like. That principle is, that in all cases the Assessment should be fixed on the land, and not on the crop; in other words, that the Assessment should be regulated by the producing power of the land, and not by the varying value of the product which it may be made to bear. Those instructions were directed, it is true, against a practice then too prevalent, of imposing a higher Assessment on land employed in the cultivation of valuable crops; but they are equally opposed, both in letter and spirit, to any general measure for exempting land bearing those products from the ordinary Assessment to which all other land is subjected. Our object was to leave cultivation to take its natural course, neither checked on the one hand by undue and unequal taxation, nor on the other, unnaturally stimulated by the grant of bounties and privileges. We still believe this to be the wiser course, and that the attempt to guide the industry of a country, by means similar to those adopted at Bombay, into channels other than those pointed out by the interests of the community, must almost necessarily fail of success, although, during the progress of the experiment, they may entail irremediable loss on the public revenue.

15. You will see from these observations that we entirely disapprove of the notices issued by the Governor in Council of Bombay, and although, judging from the information furnished by the Revenue Commissioner, that the general reduction in the Assessment on land cultivated with Cotton, granted in 1835, was followed by little, or rather no effect in extending the cultivation of that article, it is possible that the total exemption now granted may not be attended by any very injurious results; still this is a point on which we can only hazard a conjecture. It may, perhaps, be found, that Sugar and Cotton can be profitably produced on land burdened with no Assessment, whilst, under ordinary circumstances, the speculation would only entail a loss on the cultivation. Thus an amount of Revenue, which we have no means of estimating, may be sacrificed during the progress of the experiment, and at the expiration of the period of exemption, the cultivation of those articles in the favored Districts may suddenly revert to what it is at present.

16. The Case is one to which it is not easy to apply a suitable remedy. Ill considered measures of general pledge and promise to the community are invariably followed by embarrassing consequences, and throw serious obstacles in

4. In cases of the nature adverted to in the above para., Pensions agreeably to the Regulations will be granted to the applicants "subject to future confirmation," and the Civil Auditor will furnish, at the ex-

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the way of a Government desirous of retracing its steps, and returning to an altered course of proceeding. We entirely approve your instructions to the Governor in Council of Bombay to use every possible means to limit the operation of the notices already issued, and your direction that he will, on no future occasion, issue, without the previous authority and concurrence of the Supreme Government, any similar notices of general application, involving temporary or permanent alienation of the public revenue.

18. You are well aware of our anxiety to give encouragement, by every legitimate means, to the production of Cotton, Sugar, and other articles suited to the wants of Foreign markets. With this object, we have, at various times, sanctioned the grant of Farms at reduced rents; the distribution of rewards for agricultural success; the establishment of experimental Farms; and other measures of similar tendency. We have generally had to lament the ill success of these endeavours to stimulate the industry of the population, and to turn it into more profitable channels; and, while we are desirous that our Governments should not relax in the efforts specially directed to the attainment of this object, we are more than ever convinced that, (as observed in a Minute of the Right Honorable the Governor of Bombay dated the 7th January 1836,) 'the great means which Government possess of encouraging the cultivation of this (Cotton) or any other article, is by protecting the cultivator; by opening ready markets for the produce; by removing the impediments of vexatious taxes, and impassable roads; and, in short, by affording every security to the rights of those who grow it, and every facility to the enterprises of those who sell it.' "—*Ext. from a Separate Rev. Gen. Letter from Hon'ble Court to Govt. of India, No.* 3, *dated* 28*th Mar.* 1838, *received from Govt. with Note* 7 *above.*

Note. 9.—" 3. We cannot give our consent to the proposed remission of one half the Assessment on lands cultivated with American Cotton, both because such a measure would be an obvious violation of the general principle which prescribes that the Assessment shall be regulated by the capability of the land, without any reference to the particular description of produce which may be raised on it; and also because we are of opinion that it would fail of producing the expected result. It is possible that land might be cultivated profitably with American Cotton, when only half the usual rate of Assessment was taken, although it might cease to yield a profit when the rates were again raised to their original amount. The reduction of the rates would then only have the effect of forcing a factitious cultivation which, under ordinary circumstances, could not be carried on. It is moreover our belief that no such reduction is required in the Province of Coimbatore. There are strong grounds for believing that the out-turn of American Cotton per Acre, is much larger than that of the indigenous Cotton; and it is certain that the former is much more valuable in the home market. The difficulty which it appears to us has lain in the way of

piration of one year from this date, and afterwards quarterly, a list of such cases, for the consideration and orders of Government.

4TH JUNE, 1838.

Vide C. O. 18*th Aug.* 1836.
,, 28*th Oct.* 1839.

I am directed by the Board of Revenue, under instructions from Govern-

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inducing the ryots to extend the cultivation of American Cotton, has been the want of a steady demand for it in the District, or at least the apprehension that it would not find a ready market when produced. This difficulty is for the present removed by the permission which has been given to Dr. Wight to purchase American Cotton from the ryots, on account of Government, at remunerating prices. These purchases should not at present be discontinued, but we are satisfied that no satisfactory and permanent extension of the cultivation of American Cotton will be attained, until the persons most interested in its production shall take the matter into their own hands, by locating in the Districts competent Agents empowered to purchase from the cultivators themselves, such Cotton as may be produced, of a description suited to the wants of the manufacturers in this Country."—*From Hon'ble Court* 4*th July* 1848, *No.* 11, *received from Govt.* 1*st in con.* 25*th June* 1849, *Rev. Dept. No.* 544.

Note 10.—" 1. The Right Honorable the Governor in Council sees strong objections to the suggestion offered by the Board of Revenue in para. 18 of the letter recorded above, that a reduction of 50 per cent. should be allowed, for a period of three years, in the Assessment of lands which may be taken up and applied to the cultivation of English Wheat, and is of opinion, that the reasons which influenced the Honorable Court of Directors,* in negativing a similar proposal brought forward by Dr. Wight with respect to American Cotton, apply with equal force to the present proposition.

* *Vide Note* 9 *above.*

2. The Governor in Council thinks that if seed, whcih is intended to be obtained from England, be furnished gratis to the ryots, with an assurance that, in the event of failure, from whatever cause, the fullest consideration as to Remissions will be accorded to them, they will gladly close with such favorable terms, and carry out the experiment, so far at least as to enable a judgment being formed of the capability of the soil of the different Districts for producing good Wheat.

3. The Indent for one Garce and $3\frac{1}{4}$ Mercals of seed Wheat, (equal to 35 Quarters,) submitted by the Board, will be forwarded to the Honorable Court, accompanied by a request that measures may be taken for its supply, so that it may reach this country before April or May ensuing, and admit of its being distributed in time for the early rains."—*Ext. Min. Con.* 1*st in con.* 19*th Nov.* 1849, *Rev. Dept. No.* 1048.

ment,* to desire that, in all instances when applications for copies of public documents are refused under the orders of Government of the 10th June 1836,† it be notified in the Endorsements given to the applicants, whether there is any other objection to copies of the papers applied for being furnished.

* *26th May in con. 4th June* 1838, *Rev. Dept. No.* 804.

† *Vide C. O.* 16*th June* 1836.

23D JULY, 1838.

Vide C. O. 3*d May* 1832.

The Board of Revenue having had occasion to observe the very defective and unsatisfactory nature of many of the lists of current prices of Grain in the several Districts, submitted in each month with the "Demand Collection and Balance" Statements, several of which contain the local rates prevailing in each Talook, while others exhibit no comparison of the prices which obtained in previous years, are pleased to direct that these lists be drawn up hereafter, agreeably to a form submitted herewith, framed so as to exhibit a comparison of the prices of Grain for the corresponding month in the two previous Fuslies, with those of the year to which the Return relates.

Statement showing the average Bazar wholesale prices of Grain and Salt in the District of for the month of 1838.

	Rice.		Paddy.		Dry Grain.																	
					Ear.								Pulse.									
Fuslies.	1st Sort per Garce.	2d Sort per Garce.	1st Sort per Garce.	2d Sort per Garce.	Jonnaloo per Garce.																Sea Salt per Garce.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P	R. A. P	
1245																						
1246																						
1247																						

In the column of Remarks it is necessary to state the cause of any great increase or decrease in the current selling prices of all the principal Grains.

In preparing this Statement, if any more columns are required, they may be added to the above.

20TH AUGUST, 1838.

From Hon'ble Court 14th Mar. 1838, *No.* 29, *received from Govt.* 10*th July in con.* 20*th Aug.* 1838, *Rev. Dept. No.* 975.

Vide C. O. 3d Sep. 1838.

40. We have already (Military Letter 20th April 1836, No. 29, para. 21,) approved of your proposition for employing Pensioners as Peons, and in other offices in which they may be qualified and willing to serve, and we have also, (Military Letter 20th December 1837, No. 84, paras. 8 to 10,) called your attention to the experiment in progress in Bengal for employing Pensioned Sepoys as Burkandauzes, with such an addition to their Pensions as to make their allowances equal to full pay.

41. We are glad to find from the Proceedings now communicated to us, that it has been found practicable and advantageous to give employment of this kind in certain cases to Pensioners, and that in most of these cases, the grant of the salary of the situation affords a fair remuneration for their services, the Pension merging in the salary. Whenever the pay of the employment is less than, or only equal to, the stipend of the Pensioner, you will consider yourselves at liberty to give to him such portion of the pay in addition to his Pension, as may suffice to induce him to take the employment, provided that, in the aggregate, his receipts are not greater than the amount of the full pay of the rank in which he was pensioned.(a)

3D SEPTEMBER, 1838.

Ext. Min. Con. 14*th Aug.* 1838, *Mily. Dept. No.* 2667, *received from Govt.* 21*st Aug. in con.* 3*d Sep.* 1838, *Rev. Dept. No.* 1145.

Vide C. O. 20*th Aug.* 1838.
,, 3*d June* 1839.

Ordered, that the attention of Collectors in the Provinces be directed, through the Revenue Department, to the G. O. G. No. 130, of 1838, published in the Fort St. George Gazette of the 3d In-

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(a) "With reference to your letter dated ——, respecting the employment, in Revenue duties, where practicable, of Pensioned Sepoys, in substitution of regular Troops; I am directed by the Board of Revenue to inform you, that the Government* have abandoned the proposed scheme, and have determined that the arrangements at present existing, shall continue unaltered."—*Board of Rev. to Collectors of certain Districts containing Military Stations,* 31*st Jan.* 1850, *No.* 231.

* 22*d in con.* 31*st Jan.* 1850, *Rev. Dept. No.* 56.

stant, page 532, restoring to Native Military Pensioners the privilege of residing at any Station or Village within the limits of the Madras Presidency, which they may select for that purpose.

15TH NOVEMBER, 1838.

Vide C. O. 2d *Apl.* 1838.
,, 4*th Aug.* 1842.

In consequence of the nature of each Statement, and Enclosure, which accompany the numerous letters and reports received in the Office of the Board of Revenue, not being specified on the back of them respectively, considerable inconvenience is experienced; I am therefore directed to request that every communication submitted in future may be furnished with an Endorsement, as brief as possible, of its purport.

11TH FEBRUARY, 1839.

Vide C. O. 1*st July* 1833.
,, 27*th Feb.* 1845.

I am directed by the Board of Revenue to transmit to you the accompanying Extract of a letter from the Honorable Court of Directors, dated 19th September 1838, with an Extract from the resolution of Government thereon; and to request that, in conformity with the instructions contained therein, you will take measures to restrict, within the most moderate limits, the amount of Tuccavy annually issued in your District.

From Hon'ble Court 19*th Sep.* 1838, *No.* 15.

42. While we agree with the Board of Revenue, that exceptions must be occasionally made to the rule which the Principal Collector had laid down, in Fusly 1245, for discontinuing Advances of Tuccavy, we are at the same time of opinion, that it is very desirable to restrict the practice within the most moderate limits. The knowledge on the part of the ryot, that, in default of means of his own, he will be enabled to carry on his cultivation by loans from the Government, must, we apprehend, have a tendency to check the formation of those habits of providence which it is so desirable to encourage, and in which the agricultural classes in India are generally so deficient. It would, in most cases, be better for all parties, that the ryots should be led to limit their cultivation to the extent of the means which they themselves possess, than that they should be induced, by the artificial stimu-

lus which is given by indiscriminate Advances of Tuccavy, to take up more land than they can properly cultivate.

Ext. Min. Con. 18th in con. 24th Dec. 1838, *Rev. Dept. No.* 1626.

The attention of the Board will be particularly drawn to the opinion expressed in para. 42 of the Honorable Court's letter dated the 16th September last, No. 15, respecting the expediency of restricting, within the most moderate limits, the practice of Tuccavy Advances to ryots.

15TH APRIL, 1839.

Vide C. O. 19*th June* 1837.
,, 14*th Feb.* 1842.

* *Para.* 54.

With reference to the Standing Orders under date 13th July 1826,* requiring monthly Returns to be transmitted by Collectors, of Petitions referred to them by the Board of Revenue; I am directed by the Board of Revenue to express their desire that the Returns in question may be prepared in the annexed form.

Register of Petitions referred by the Board of Revenue for disposal by the Collector of for the month of

Collector's No.	Board's No. and year of Petition.	Date of Reference.	By whom presented.	Collector's Endorsement.	Date of Endorsement.	Remarks.
1	2	3	4	5	6	7
		Remaining on the — of — 183—				6 of 1837.
		Received during the month of — 183—				2 of 1838.
						8
		Disposed of during		do.		1 of 1837.
					Balance...	7

20TH MAY, 1839.

From Hon'ble Court 9th May 1838, *No.* 5, *received from Govt.* 8*th Jan. in con.* 4*th Feb.* 1839, *Rev. Dept. No.* 38.

Vide C. O. 23*d Feb.* 1837.
„ 28*th Oct.* 1839.

60. We desire that the Collectors and other Officers in charge of Stamps may be informed, that in all cases of Stamp defalcations, they will, in the first instance, be held responsible for the deficiency; from which responsibility they will only be relieved, on satisfactorily showing to your Government, that they have strictly complied with the Regulations, and that the loss has arisen from causes over which they could have had no control.

20TH MAY, 1839.

From Hon'ble Court 9th May 1838, *No.* 5, *received from Govt.* 8*th Jan. in con.* 4*th Feb.* 1839, *Rev. Dept. No.* 38.

* *Vide C. O.* 1*st Aug.* 1836.

80. With regard to the question which you have raised,* as to the general expediency, in cases of temporary attachment, of permitting the Zemindar, or one of the family, to manage the Estate as Ameen; we are disposed to think, with advertence to the frequent instances of the ill success of Circar management, that it would, in many cases, be advisable to adopt the course which you have suggested. The individual selected for the office would of course be directly accountable to the Collector, and subject to his orders, with regard to the management of the Estate. It is to be presumed that he would possess that knowledge of its resources, which it would take a stranger a considerable time to acquire, and it would manifestly be his interest to relieve the Estate, with the least practicable delay, from its embarrassments, while it would be that of a stranger to retain it as long as possible under his own management. Although it might be inexpedient to adopt the practice, as a general rule, we think that it would be desirable to intimate to the Collectors generally, that they are at liberty to suggest this course, in all cases in which they may deem such a measure desirable.

3D JUNE, 1839.

Vide C. O. 3*d Sep.* 1838.
„ 8*th Mar.* 1841.

I am directed by the Board of Revenue to acquaint you, that the Right Honorable the Governor in Council has

been pleased to resolve, in the Military Department, under date the 7th ultimo,* in modification of G. O. G. No. 130, dated the 3d August 1838,† that maimed and decrepit Military Pensioners shall be mustered at the usual periods, by the Tahsildars of Talooks, instead of by an European Officer, under the special authority of the Collector of the District. At the same time the Governor in Council directs, that whenever the Collector, or his European Subordinate, has occasion to visit the Talooks in which such Pensioners reside, they will cause the maimed and decrepit Pensioners to be mustered before them.

*Received from Govt. 21st May in con. 3d June 1839, Rev. Dept. No. 649.

† Vide C. O. 3d Sep. 1838.

24TH JUNE, 1839.

Vide C. O. 6th Apl. 1837.
" 22d June 1840.

1. Instances having been brought to the notice of the Board of Revenue, in which Native Revenue Officers, included as Defendants in Suits brought against the Collectors of Districts, for acts done in their official capacity, have been left to defend themselves separately at their own cost, in cases where the European Officer is the only responsible party, and as such is permitted to carry on the Suit at the public charge; it has been thought necessary to desire that, in future, Native Servants so situated be held harmless of the consequences of their acts,‡ and that a general plan be adopted to give effect to this suggestion.

‡ Vide C. O. 27th Dec. 1830.

2. The Board are of opinion that the object sought for will be best attained, by the insertion of a plea at the close of the Collector's Statement of his case, to the effect that no separate appearance, or Answer, was made on behalf of the Native Servants included in the Action, because they acted under the orders of their superior, who is alone responsible; and they desire accordingly that this course be followed on all occasions, unless, from the special circumstances of the case, an exception from this rule is considered expedient.

15TH JULY, 1839.

Vide C. O. 31*st Dec.* 1835.
,, 8*th June* 1843.

* 28*th May in con.* 13*th June* 1839, *Rev. Dept. No.* 672.

† 25*th Apl.* 1838, *No.* 4, *paras.* 73 *and* 74.

1. The attention of the Board of Revenue, and also of the Government,* and Court of Directors,† having been frequently attracted by the great inequality observable from the Periodical Returns, in the number of cases tried under Regulation IX. of 1822, both in the same District at different periods, and also in one District compared with another—an inequality apparently proceeding from a difference in the views and principles acted upon in applying this Regulation ; I am directed by the Board of Revenue to communicate to you the sentiments entertained by them on this subject.

2. It appears to the Board that, in some Districts, the provisions of this Regulation have been probably allowed to remain too much in abeyance, and that, on the other hand, and perhaps more generally, they have elsewhere been called too frequently into operation, and applied to cases in which it is not expedient that they should be acted upon.

3. Where Public Servants are charged with offences clearly included in the classes defined in clause *Second*, Section II. of the Regulation, and the charge may be supported by reasonable *primâ facie* evidence, and susceptible of proof, and is at the same time of a magnitude to require that a severe penalty should follow conviction, it is evidently desirable that the Collector should avail himself of the powers conferred by the Regulation, to check, by a public example, frauds and malversation among a class of men who possess great facilities of carrying on their malpractices without detection.

4. But in trifling cases such as would call for no great punishment, if proved, proceeding to a formal trial under this Regulation, is, in the Board's opinion, unnecessary, and inexpedient. It will be better that, on such occasions, the Collector should have recourse only to the punishments he is empowered to award under his general authority. The Board here particularly refer to petty cases of fraud by Village Officers, which appear to them to have

been too frequently visited, in some Districts, with the penalties of this Regulation.

5. I am directed to take this opportunity to remark on the great want of care and regularity frequently observed in Proceedings under this Regulation. In cases brought before the Board in Appeal, the evidence is often found to be quite inadequate to sustain the conviction; a circumstance which, in many instances, would appear to have arisen from a neglect to take and record evidence forthcoming, or from confusion and want of method in the manner of recording it, rather than from a real deficiency of witnesses and documents, to support the charge.

6. A strict attention to forms is of less consequence, but it is absolutely necessary that there should be no defect in essential points; and the Board trust that, in future, the Proceedings of Collectors will be found to exhibit clear and satisfactory grounds for the decision passed, and such as will be found sufficient to support the conviction, in the event of an Appeal to the regular Tribunals, under clause *Second*, Section VI. Regulation VII. of 1828.(a)

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* *From Collr.* 16*th June in Con.* 1*st July* 1847.

(a) *Note.* 1.—" 1. In the foregoing letter* the Collector states, that, as the Board consider the delays in disposing of cases under Regulation IX. of 1822, to be highly objectionable, and such as no pressure of other business can be held to justify, he will endeavour, in future, to give them preference over other business, at whatever sacrifice of other interests.

2. The Board never intended, nor do they expect, that these cases should take precedence of all other business; but merely that they should not be deferred from one year to another, as they appear to have been. With reference to the increase of cases, the Board observe that it does not appear imperative on the Collector to try the whole of them under the Regulations, but only such as require the adjudication of penalties for the sake of example. Simple cases of dismissal, refund, &c., need not be brought under Regulation IX. of 1822, and might therefore be disposed of summarily."—*Board's Pro.* 1*st July* 1847, *No.* 1406.

Note 2.—" 9. Under the considerations stated in the preceding paras., the Board are satisfied that the powers vested in the Revenue Officers by Regulation IX. 1822, have, in Cuddapah, been exercised to a degree not required by the circumstances of the District. In forwarding copy of these Proceedings to the Collector, they resolve, therefore, again to draw his attention to the desire already frequently expressed by themselves, and by the Government, that the provisions of the Regulation be acted upon more rarely, and be reserved for the punishment of those cases where the offences are of magnitude, and such as de-

1st August, 1839.

Ext. Min. Con. 16th July in con. 1st Aug. 1839, *Jud.Dept. No.* 565.

Vide C. O. 19th Mar. 1832, *para.* 2 *of enclosure.*
„ 25*th June* 1840.

The Right Honorable the Governor in Council entertains no doubt as to the competency of the Collectors, under the provisions of Section VII. Regulation VI. of 1831, to dismiss the Village Police, and resume their Mauniums, for criminal or culpable negligence of duty, and the expediency of the measure in such cases is manifest. As however the authority vested in them does not appear to be clearly understood by the several Revenue Officers, and the judicious exercise of this power is calculated to make the Village Police more efficient, by rendering them more vigi-

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mand severe examples. They will expect to see a great improvement in this respect in the Returns of the approaching year.

10. The Board agree with the Acting Collector of Bellary, that it is not desirable to depart from the course hitherto followed in his District, in the disposal of frauds, or irregularities, committed by Village Officers. From the letters of the Collector of Cuddapah it would however appear, that, on the removal of a Village Servant in Bellary, for malpractices, he is still permitted to retain his share in the Enam. This has been prohibited in Cuddapah, and the prohibition must be understood to extend to Bellary. The Board are aware of the many anomalies prevailing in the Ceded Districts, in respect to the enjoyment of Village Meerassy Enams, and that these can only be remedied gradually, and in the course of time. That forfeiture of office for misconduct should not entail forfeiture of all official emoluments, is however an inconsistency, which should no longer be allowed to exist."—*Board's Pro. 4th Dec.* 1848, *No.* 628, (2911.)

Note 3.—" 1. The Right Honorable the Governor in Council fully concurs with the Board of Revenue in the views they have expressed in the foregoing Proceedings,* and approves of the instructions they have therein issued to the Collectors of Bellary and Cuddapah. * * * The necessity of recourse to the provisions of Regulation IX. of 1822, for the punishment of the offence of rendering false accounts of cultivation, which has principally called forth the numerous awards in Cuddapah, may, the Governor in Council is of opinion, be much averted by timely examination of the lands brought under cultivation; and the Board will impress on the Collector the much greater effect likely to be produced by judicious measures for the prevention of such offences, than by severity of punishment after their detection."—*Ext. Min. Con.* 16*th in con.* 21*st Dec.* 1848, *Rev. Dep. No.* 1374.

* *Note* 2 *above.*

lant and active, His Lordship in Council resolves to furnish the Board of Revenue with a copy of these paras., and to instruct them to address a Circular on the subject to the several Collectors, for their information and guidance.

12TH AUGUST, 1839.

* *16th July in con. 8th Aug.* 1839, *Jud. Dept. No.* 571.

The Board of Revenue having been instructed by Government,* with reference to the correspondence which has recently passed in the Judicial Department, relative to the habits of the strolling Tribes in the Provinces, and the means best calculated for effecting their reformation, to issue a Circular requiring the several Collectors to use their utmost endeavours, and all practicable means, to induce those Tribes, in their respective Districts, to settle themselves to agriculture and other peaceful occupations; I am directed to request your earnest attention to this point, and that you will lose no opportunity of giving effect to the wishes of Government above-stated.

26TH SEPTEMBER, 1839.

Vide C. O. 4th June 1840.

1. It having come to notice that, in some instances, the demand of Quit Rent due on houses and lands held under Government Grants, has been omitted for many years successively; I am directed by the Board of Revenue, under instructions from Government,† to request that you will ascertain and report, whether the Government dues on such lands have been regularly levied in the District under your charge.

† *13th in con. 26th Aug.* 1839, *Rev. Dept. No.* 1003.

2. It is known also that lands have been appropriated, in many instances, for sites of houses and compounds, without any Government Grants having been obtained. In such cases Assessment should be levied according to the Survey rates, if any have been fixed, or generally, according to the rules which would apply if the land were occupied for cultivation; and you are requested to make a demand, in future, on this principle. It is not intended that

the order contained in this para. should have retrospective effect.(*a*)

(*a*) *Note* 1.—"1. I am directed by the Board of Revenue to circulate, for the information of the Collectors, the enclosed Extract* from a letter addressed to the Chief Secretary to Government, under date the 29th ultimo, with Extract† from the orders of Government in reply, dated the 8th Instant, regarding the principle to be hereafter observed in the assessment of Quit Rent on Lands held under Government Grants in the Provinces.

* *Note 2 following.*

† *Note 3 following.*

2. You will observe that, in future, the rate of Quit Rent is never to fall short of 1 Pagoda per Cawney, and never below $1\frac{1}{2}$ Pagoda per Cawney, unless the land be of very inferior quality; but where the land may be of superior quality, and may have previously yielded a higher rent, the rate of Quit Rent must be proportionately increased.

3. These orders are not meant to apply to the Certificates of Government issued for lands held under Grants from Zemindars, in Districts Permanently Settled. The Zemindars, in these cases, are at liberty to regulate the amount of Quit Rent to be demanded, provided it be not in opposition to the principle laid down in Section XII. Regulation XXV. 1802."—*C. O.* 27*th Dec.* 1810.

Note 2.—"12. I am directed to take this opportunity of submitting a further letter from the Collector of Madras,‡ accompanied with another list of applications for Grants, which the Board recommend may be complied with.

‡ 30*th Sep. in con.* 15*th Oct.* 1810.

13. It has hitherto been customary, where the proposed rate of Quit Rent is not specified in the application, (which sometimes occurs,) to take the general rate, which is $1\frac{1}{2}$ Pagoda per Cawney. In the two lists now submitted, the Board observe that there are several applications in which the proposed rate of Quit Rent is considerably below this general rate. These applications are for grants of land in the Provinces, and the reduced rates are proposed, it would appear, from the circumstances of the land having either been held on the same low terms by the former Native occupants, or from their having been entirely waste, and consequently not having previously yielded any rent to Government.

14. Although, in many instances, grants of land have been heretofore made upon such reduced terms, it has appeared to the Board, on a consideration of the subject, that there exists no good reason why a moderate rent should not be assessed, in all cases in which Government Grants are issued, whatever may have been the previous state of the lands in question. It is submitted, therefore, that it be made a general rule, that, hereafter, all lands§ for which Grants may be issued, shall bear a Quit Rent of not less than $1\frac{1}{2}$, or at the least 1 Pagoda per Cawney. Of course a higher rate of Quit Rent will be demanded, in cases where the land enclosed may be of a superior quality, or may have previously yielded a higher rent."—*To Govt.* 29*th Nov.* 1810, *No.* — (1220).

§ *Vide C. O.* 29*th Aug.* 1842.

Note 3.—"The proposition submitted by you for the future assessment of all lands for which applications may be made by persons residing in the Provinces,

3D OCTOBER, 1839.

Vide C. O. 6*th Mar.* 1828.
,, 26*th July* 1847.

As it appears that the practice of reporting the deaths of Head Serishtadars to this Office, immediately on

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appears to the Governor in Council to be proper; and he has been pleased accordingly to resolve, that all lands held under Company's Grants, issued from the 1st of January next, to persons in the interior, shall be assessed upon the principle which you have recommended."—*From Govt.* 8*th in con.* 27*th Dec.* 1810, *No.* — (1322).

These rates existed before the Establishment of the Madras Collectorate.

Note 4.—" 22. The Quit Rent for land within the Black Town Wall, is assessed according to the value of the property, at 10 fanams per 100 Pagodas value.

23. On land for which Certificates have been issued without the Black Town Wall, provided buildings have been erected thereon, Quit Rent is assessed at the following rates.

Grounds.	Rates of Quit Rent.		Grounds.	Rates of Quit Rent.		Grounds.	Rates of Quit Rent.		Grounds.	Rates of Quit Rent.	
	RS.	A.		RS.	A.		RS.	A.		RS.	A.
1	1	0	7	4	0	13	7	0	19	10	0
1¼	1	2	7¼	4	2	13¼	7	2	19¼	10	2
1½	1	4	7½	4	4	13½	7	4	19½	10	4
1¾	1	6	7¾	4	6	13¾	7	6	19¾	10	6
2	1	8	8	4	8	14	7	8	20	10	8
2¼	1	10	8¼	4	10	14¼	7	10	20¼	10	10
2½	1	12	8½	4	12	14½	7	12	20½	10	12
2¾	1	14	8¾	4	14	14¾	7	14	20¾	10	14
3	2	0	9	5	0	15	8	0	21	11	0
3¼	2	2	9¼	5	2	15¼	8	2	21¼	11	2
3½	2	4	9½	5	4	15½	8	4	21½	11	4
3¾	2	6	9¾	5	6	15¾	8	6	21¾	11	6
4	2	8	10	5	8	16	8	8	22	11	8
4¼	2	10	10¼	5	10	16¼	8	10	22¼	11	10
4½	2	12	10½	5	12	16½	8	12	22½	11	12
4¾	2	14	10¾	5	14	16¾	8	14	22¾	11	14
5	3	0	11	6	0	17	9	0	23	12	0
5¼	3	2	11¼	6	2	17¼	9	2	23¼	12	2
5½	3	4	11½	6	4	17½	9	4	23½	12	4
5¾	3	6	11¾	6	6	17¾	9	6	23¾	12	6
6	3	8	12	6	8	18	9	8	24	12	8
6¼	3	10	12¼	6	10	18¼	9	10			
6½	3	12	12½	6	12	18½	9	12			
6¾	3	14	12¾	6	14	18¾	9	14			

24. In assessing lands under one Cawney, upon which no buildings have been erected, the same rules are observed as in assessing lands of larger extent, for

their occurrence, is not always adopted; I am directed by the Board of Revenue to request that, on all future occasions, the cir-

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which Grants have been issued, authorized by the Board under date 27th December 1810."*—*Enc. A in letter from Collr. Madras* 11*th in con.* 15*th Jan.* 1821.

*See Note 1 preceding.

Note 5.—"The following are the rates at which the Poonjah and pasture lands have hitherto been assessed on the Neilgherry Hills.

			Canteroy Fanams.		RS.	A.	P.
1st sort	Poonjah land	per Bullah,	12	or	3	8	5
2d sort	ditto	per ditto	10	,, ...	2	15	0
3d sort	ditto	per ditto	9	,, ...	2	10	3
4th sort	ditto	per ditto	8	,, ...	2	5	7
5th sort	ditto	per ditto	7	,, ...	2	11	0
6th sort	ditto	per ditto	6	,, ...	1	12	2
7th sort	ditto	per ditto	5	,, ...	1	7	6
8th sort	ditto	per ditto	4	,, ...	1	2	9

For pasture land the Todawars only pay one Canteroy Fanam, or four Annas and eight Pice, per Bullah."—*From Collr. Malabar* 20*th July in con.* 5*th Aug.* 1833, *para.* 8.

† Note 5 above.

Note 6.—"It appears from a Statement† appended to the letter from the Principal Collector of Malabar, that there are eight classes of land in the Burgher Villages, graduating from Rs. 3-8-5 per Bullah, to Rs. 1-2-9. Considering that the land at Ootacamund is stated to be of the richest 'description, and capable, when well worked, of producing as rich crops as are to be seen in any part of the world,' and, as already stated, a market is at hand for the produce, an Assessment for lands of the *first class*, of double the amount which is now paid for the same class in the Burgher villages, or Rupees 7 per Bullah, or 2-5-4 per Cawney, would be a very moderate charge; an increase of one-third might be made upon the lands of the 2d; of one-half upon the 3d; and of one-fourth upon the 4th class; beyond which it would not probably be necessary to go in the classification. The Assessment for all lands situated at a certain distance from the Cantonment, might be regulated by the standard which obtains in the nearest Burgher Villages."—*Mr. Sullivan's Minute* 20*th Aug.* 1835, *No.* 1325, *para.* 68.

Note 7.—"1. The Governor in Council is pleased to resolve that the usual rules‡ and rates of QuitRent, viz., 3½ and 5¼ Rupees per Cawney, be observed in fixing the Assessment on lands enclosed for purposes of building on the Neilgherry Hills; and that for all lands taken up for agricultural purposes, the Assessment shall be, as proposed in the 68th para. of Mr. Sullivan's Minute,§ for lands of the first class, double the amount now paid for the same class in the Burgher Villages, or Rs. 7 per Bullah, or 2-5-4 per Cawney; on lands of the second class ⅓d more,‖ on those of the third ½, and on

‡ See Note 1 preceding.

§ Note 6 above.

‖ See Note 8 following.

cumstance of the decease of these Officers may be invariably reported at the time, leaving for a subsequent report the arrange-

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those of the fourth ¼, beyond which the Governor in Council concurs in the opinion that the classification need not extend.

2. The Governor in Council presumes that the reason for the proposition that all lands beyond a certain distance from the Cantonment be assessed at the average rates paid in the nearest Burgher Villages, has reference to the Cantonment as the market, which distinction he considers proper. The fixing this limit, however, will require great care and consideration, and will of course be conducted under the immediate supervision of the Board of Revenue."—*From Govt. 25th in con. 28th July* 1836, *Rev. Dept. No.* 940.

Note 8.—"It would appear that only one of the four rates of Assessment sanctioned under date the 25th July last,* for lands on the Neilgherries taken up for agricultural purposes, will be altered by the scale specified in the foregoing letter,† viz., that ordered to be fixed on land of the second class, which it is now proposed to raise from ⅓d to ¾ths. more than the tax heretofore paid by the Burghers, and as the alteration will have the effect of making the gradation in the Assessment of the several classes more regular, the Right Honorable the Governor in Council is pleased to sanction it."—*From Govt. 7th in con. 9th Jan.* 1837, *Rev. Dept. No.* 14.

* *Note* 7 *above.*

†*Board to Govt.* 22*d Dec.* 1836, *No.* 725 (2379.)

Note 9.—"In ordering, under date the 25th July last,‡ that lands enclosed for purposes of building on the Neilgherries, should be assessed with the usual rates of Quit Rent, viz., 3½ and 5¼ Rupees per Cawney, the Government did so under the impression that small spots of land, not exceeding one or two Cawnies at most, were enclosed for this purpose, in which case those rates would appear to be sufficiently moderate. It has since however been brought to the notice of Government, that the enclosures made by Europeans on the Hills generally exceed that extent, and in many instances greatly exceed it; whilst a small portion only in each enclosure is occupied by the building and garden in it, and the remainder of the ground either from not being susceptible of improvement, or from the enormous expense it will involve to turn it to a profitable use, is obliged to be allowed to lie waste. In this case it would seem that the uniform levy of Quit Rent on all land, whether occupied or waste, cannot fail to be felt as a heavy charge; and as any hardship in this respect may possibly have the effect of defeating the object which Government had in view in affording encouragement to individuals to build substantial houses and cottages on the Neilgherries, the Right Honorable the Governor in Council, in modification of the orders of the 25th July last, is pleased to direct that, in all cases, the superior rate of Quit Rent, viz., Rupees 5¼ per Cawney, be fixed, but be applied to one Cawney of land only in each enclosure

‡ *Note* 7 *above.*

ments proposed for filling up the vacancy, which it is trusted will, in all instances, be submitted with as little delay as possible.

17TH OCTOBER, 1839.

I am directed by the Board of Revenue to inform you, that the Right Honorable the Governor in Council has been pleased to desire,* that the rules relating to Mootaliquan Enams, circulated under date the 31st July 1815, (a) shall in

* 24*th Sep. in con.* 17*th Oct.* 1839, *Rev. Dept. No.* 1204.

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on the Hills on account of the site of the building, &c. in it, and that the remainder of the ground be assessed at the rate of Assessment imposed upon land of the 4th Class on the Neilgherries, viz., Rupees 1-2-4 per Cawney."†—*From Govt.* 13*th in con.* 15*th Dec.* 1836, *Rev. Dept. No.* 1682.

† *Vide Board's Advertisement in Gazette of* 1837, *page* 60.

Note 10.—" 1. I am directed by the Board of Revenue to acknowledge your letter of the 23d ultimo, soliciting instructions as to the rates of Assessment to be levied on the land of the Shervaroy Hills recently taken under Amauny management.

2. The Board instruct me to say that they concur with you that the custom by which the land revenue is levied from the orginal inhabitants, viz., on the number of ploughs and hoes, should not be changed at present. With regard to the Settlers, the Board think it unnecessary, for the present, to charge them with a higher rate than is fixed on the land granted to Mr. Cockburn; and they desire that one Rupee an Acre may be the Assessment of all land occupied by Settlers, whether cultivated or not. The Board desire also that you will be careful to make it known to both classes of occupiers, that these rates are only temporary, and will be liable to revision and change, on the introduction of a regular Revenue system."—*To Prin. Collr. Salem,* 8*th Sep.* 1842, *No.* 1633.

(a) " 1. A question having arisen respecting Mootaliquan Yeomiahs, as to the share to be enjoyed by the *Principal,* and by the Mootaliquan, respectively, I am directed by the President and Members of the Board of Revenue to communicate to the Collectors generally, their decision thereon, for their future guidance, under similar circumstances.

2. In cases where the original Grantee, or the person *named* in the original Mootaliquan Grant, as the *Principal,* may continue in existence, the Board are of opinion that the whole amount of the Yeomiah shall be paid to such original Grantee, and that the Mootaliquan should look to him, or her, for their subsistence; but where the original Grantee may be no longer in existence, the Board

future be applied also to the case of Mootaliquan Dehaut Enams; and to request that you will act accordingly on the demise of the incumbents of any such Enams in your District.

21st October, 1839.

* *Vide C. O.* 20*th Aug.* 1829.
,, 16*th Sep.* 1850.
See also 13*th July* 1826, *para.* 14.

I am directed to request that you will hereafter furnish the following Statements, in the Native language,* with the usual Jummabundy Accounts.

† *Hindoovy.*

I. A Statement in the accompanying form,† showing the Beriz of every Village, in each Talook in the District, compared with that of the preceding Fusly.

II. Copies of all the different Accounts prepared for the Settlement of any one Village. Where different modes of Settlement, as Ryotwar, Amauny, Woolung, &c. exist, it is requested that an example of each kind may be sent. The accounts of the same Village should not be sent in more than one instance, but different Villages should be selected each year.

III. Copy of a ryot's Puttah for the Village or Villages selected as above.

28th October, 1839.

From Hon'ble Court 11*th July* 1838, *No.* 10, *received from Govt.* 23*d Aug. in con.* 10*th Oct.* 1839, *Rev. Dept. No.* 1071.

Vide C. O. 20*th May* 1839.
,, 27*th Jan.* 1840.
See also C. O. 23*d Feb.* 1843.

36. By Section X. of the Regulation before referred to, (XIII. of 1816,) the Stamps are placed "under the superintendence and responsibility of the Collectors

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are of opinion that it is just and reasonable that the Yeomiah should be distributed in due proportions among the Mootaliquan; and it appears to the Board to be equally just, that, on the demise of each of these persons, his, or her, particular share should be considered as having lapsed to the Government.

3. The Board desire that you will henceforward be guided by the principles above stated, and that you will clearly understand, that the shares of Mootaliquan are not to be continued to their respective descendants or connections, without special authority for that purpose, which will be granted only for special reasons."—*C. O.* 31*st July* 1815.

of the land Revenue," to whom is granted a Commission* of 5 per cent. on the gross produce. The Collectors are also directed to require from Darogahs and Stamp Vendors, security for the due performance of their engagements. Although the language of that Regulation is not so precise as that of the similar provision in the Bengal Code, it is essentially the same spirit, and we have accordingly transcribed for your guidance, Extract from our Despatches of the 23d October 1833, and 18th November 1835, which will put you in possession of our sentiments on this subject.

* *Vide C. O. 5th May* 1836, *para*. 1, *Clause* VII.

Extract Despatch in the Separate Department, to the Bengal Government, dated the 23*d October, No.* 3, 1833.

69. By Section XI. of Regulation VII. of 1800, the Collectors are declared responsible for all paper " transmitted to them, which may be destroyed, damaged, or not forthcoming, after they shall have received charge of it," and a similar responsibility is contained by all the subsequent Regulations on this subject. They are also empowered to require, for their own assurance, such collateral security as they may deem necessary from all Darogahs, Vendors, and others who may be employed under them in the disposal of Stamped paper. Under these circumstances we think that you should, in all cases, look, in the first instance, to the Collector for the realization of the amount due, leaving him to take such steps as he may deem proper against the defaulting Vendor or his Securities; and that you should be careful to allow a remission of the balance only in cases where the loss can be clearly shown to have arisen from circumstances beyond his control.

Extract Despatch in the Separate Department, to the Bengal Government, dated the 18*th Nov. No.* 3, 1835.

With respect to the observations contained in paras. 224 and 225 of your letter under reply, on the inconvenience which would result from an unqualified adherence to the principle of responsibility recognized in clause 2, Section VIII. Regulation X. of 1829, we have only to refer you to para. 69 of our letter of the 23d October, (No. 3 of 1833), in which we distinctly limited the liability of the Collector to cases in which the loss had arisen from causes not beyond his control. In all cases, however, you will look to the Collector in the first instance to make good the deficiency, who must show to your satisfaction that the loss has not been occasioned by remissness, or neglect of duty on his part.

28TH OCTOBER, 1839.

From Hon'ble Court 2*d July* 1839, *received from Govt.* 15*th in con.* 28*th Oct.* 1839, *Rev. Dept. No.* 1294.

Vide C. O. 4*th June* 1838.
See also C. O. 6*th Dec.* 1821.

We transmit to you, for your information and guidance, copy of a letter which we have this day addressed to the Governor General of India in Council, and we request your particular attention to the injunctions therein made, in regard to the observance of strict secrecy in respect to confidential communications.

From Hon'ble Court to Govt. of India, 2*d July* 1839.

1. Circumstances have come to our knowledge, which induce us to believe that certain Functionaries in the service of your Government, are in communication with private friends in England, and transmit to them copies of their official correspondence relative to the duties in which they are engaged.

2. We need not comment upon the great impropriety of such a proceeding, nor upon the mischievous consequences which might result from it, but we think ourselves compelled to desire that no Officer, Civil or Military, should be employed, and more especially no Officer holding a separate command, without being warned against the commission of the breach of confidence of which we complain, nor without being informed that the just and proper consequence of such conduct will be, his dismissal from the service.

3. The warning may be given either in General Orders, or by private instruction; and we beg that no time may be lost in carrying our wishes into effect with respect to those Officers now employed upon special service, more particularly to the westward of India, and in the Persian Gulf, where any disclosure of official correspondence must be of the utmost detriment to the public interests.

4. These orders are to extend to all Officers of Government employed at the Presidency or elsewhere.

28TH OCTOBER, 1839.

From Hon'ble Court 11*th July* 1838, *No.* 10.

Vide C. O. 6*th Oct.* 1834.

39. The holders of Shrotriums and other favorably assessed lands should be strictly required to observe punctuality in their payments, or at least to give satisfactory reasons for delay. The two Shrotriumdars in

Chingleput who have allowed the whole Peishcush of the year to remain in arrear, and who, notwithstanding the warning which they received, have shown no disposition to liquidate their balances, have only met with the just penalty of their misconduct, in the resumption of their Villages. The other defaulting Shrotriumdars, in the same District, whose arrears are less considerable, in comparison with the annual demand on their respective Estates, and who have been allowed two months to liquidate their balances, cannot complain of undue severity, if you should adopt the same course towards them, after the warning which they have received.

Ext. Min. Con. 23d Aug. in con. 10*th Oct.* 1839, *Rev. Dept. No.* 1071.

14. A copy of this para. will be furnished to the Board of Revenue, with directions to issue Circular Orders, agreeably to the instructions contained in the first part of it, to the several Collectors under this Presidency, for their information and guidance. (a)

(a) *Note* 1.—"3. Referring to the conclusion of the 5th paragraph of your letter* under reply, the Right Honorable the Governor in Council observes, that the virtual condition of every Shrotrium is, that, on failure to pay the rent at which it is declared to be held, it is liable to resumption and forfeiture. This may be explained, if deemed necessary, to the Shrotriumdar, but it does not appear to be a point upon which any misunderstanding can exist."—*From Govt.* 4*th in con.* 10*th Dec.* 1827, *Rev. Dept. No.* 891.

* 22*d Nov.* 1827, *No.* 480, (1925.)

Note 2.—"2. It is clearly necessary that a rule should be laid down to secure the punctual payment of the Shrotrium revenues. It should be announced formally to the Shrotriumdars, by proclamation, that their Shrotriums are liable to attachment on failure to pay any of the kists, and that, if any balance is suffered to remain after the close of the Fusly, whether the Shrotriums have been attached or not, they are liable to forfeiture. At the close of the Fusly, the Collector should, without delay, submit to the Board of Revenue, a list of the defaulting Shrotriumdars, with a statement of the balances, and his opinion as to each case, in the column of remarks; the Board of Revenue should then forward the Statement, with their remarks and recommendations, for the Orders of Government."—*Ext. Min. Con.* 25*th Oct. in con.* 4*th Nov.* 1833, *Rev. Dept. No.* 1123.

Note 3.—"In reply to your letter of the 26th ultimo,† I am directed by the Board of Revenue to acquaint you, that, in their opinion, the provisions of Regulation IV. of 1831, and Act XXXI. of 1836, which preclude the attachment, or sequestration, of hereditary grants of land revenue, in satisfaction of a decree or order of a Court,

† *In Con.* 13*th Feb.* 1837.

23D JANUARY, 1840.

Vide C. O. 24th Mar. 1834.
,, *29th May* 1843.

I am directed by the Board of Revenue to transmit, for your information and guidance, the accompanying

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* *See Act* XXIII. *of* 1838.

except for personal debts or obligations of the holders,* are applicable to the Shrotriums adverted to in your communication. The course you propose to pursue, as explained in the concluding para. of your letter, therefore appears unobjectionable."—*To Ag. Prin. Collr. Cuddapah*, 13*th Feb.* 1837, *No.* 248.

† Streenevassa Charry,
Kistnama Charry,
Ramanoojiengar.

‡ *In Con.* 17*th May* 1838,
§ 17*th May* 1838, *No.* 223, (885.)
‖ Dy. 22d June 1838.

Note 4.—" 1. The parties named in the margin† were three brothers, on the last of whom the Village of Otuntangul, in the District of Chingleput, was conferred, on Shrotrium tenure, under circumstances detailed in the letter from Mr. Maclean dated the 9th April,‡ which accompanied the communication from the Board of Revenue§ recorded in the Consultation noted in the margin,‖ and in lieu of privileges which he enjoyed in virtue of the office of Natawar. The Brothers afterwards died, and the Shrotrium, under the terms of the Purwannah of the British Government, dated 31st August 1802, confirming to Ramanoojiengar, and his heirs, the above Village, descended to his two sons, Streenevassa Ragavacharry, and Streenevassa Charry. The sons of the two other brothers, who have subscribed the Petition above recorded, claim a right to participate in the profits of that property.

2. Both the Collector and the Board of Revenue have expressed their sentiments in favor of the claim of the Petitioners, but the Judges of the Sudder Udalut, who have been requested to give their opinion on the subject, refer to decisions passed by his late Majesty in Council, in the cases of Kulleem-oollah Khan, and the Ranee of Ramnad, as limiting grants of the nature of Jaghires and Zemindaries, to the Grantee, and his, or her, heirs, to the exclusion entirely of others descended from a common ancestor, who by the Mahomedan or Hindoo Common Law, would otherwise have had either an equal, or a preferable right thereto; and observe, in reference to these precedents, that the Village of Otuntangul ought to be considered the exclusive acquisition of the Grantee, and his heirs entitled to inherit to the exclusion of co-heirs.

3. In bringing to the notice of Government the grounds on which they claim a right to share in the Shrotrium Village, the Petitioners, it is observed, dwell chiefly upon the circumstance of that property being the common acquisition of the family, and produce in support of their claim an Extract from Sir Thomas Strange's work on the Elements of Hindoo Law, and a decree passed in 1816 by the then Judges of the Court of Sudder Udalut, in a case¶ apparently of a nature precisely similar to the present, in which shares of the original grant have been awarded to co-heirs. As the circumstances ad-

¶ Appeal Suit No. 7 of 1814, preferred by Polala Comara Mulrauze, against Buctareechala Rauze and Seetarama Rauze.

Extract from a letter from the Honorable Court of Directors, dated 19th September 1838, No. 15. You will be careful whenever dis-

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vanced in the Petition, and its enclosures, are of some importance, the Right Honorable the Governor in Council resolves to transmit those papers to the Court of Sudder Udalut, with a request that they will re-consider the entire case, with reference to the additional information now laid before them."—*Ext. Min. Con.* 17*th Aug.* 1838, *No.* 1129, *received from Govt. with Note* 6 *following*.

Note 5.—" 1. Read Extract from the Minutes of Council, under date the 17th August 1838, requesting that the Judges of the Sudder Udalut will re-consider the entire case of the individuals claiming to share in the Shrotrium tenure of the Village of Otuntangul, discussed in their Proceedings of the 23d July last, with reference to the decree of this Court in the appeal No. 7 of 1814, and to certain Extracts from Sir Thomas Strange's work on the Elements of Hindoo Law, 2d vol., p. 297, and from McNaghten's Precedents of Hindoo Law, Case 4th, vol. 2, p. 4.

2. The Judges observe that the case quoted from McNaghten, purports to be a decision 'according to the law of Bengal,' which is, in many respects, different from the Hindoo law, as prevalent in the Madras Territories; and that, even there it is ruled, that it is only when the property 'has been earned *by means of the common funds and labor of all* the brethren, though granted in the name of the youngest brother, that the three brothers will be entitled to equal participation;' and in this case it is not shown whether or not the grant was by the State.

3. The case quoted from Sir Thomas Strange's work coincides precisely with the decision given by this Court on the 23d July last. The issue in it lay between the children of the Grantee, and their uncle, his undivided brother, both descendants of a common father.

4. In it the Pundit decides in favor of the sons, to the exclusion of the undivided uncle, on the ground that though 'property acquired by the deceased and his brothers, *through their joint industry, or the use of their patrimony which was in common*, the latter (brothers or uncles) are interested in, together with the sons of the deceased,' still that 'his separate acquisitions' rest 'exclusively in his (own) descendants.' Upon this Mr. Ellis observes, 'a Shrotrium granted for public services is an honorable reward *to the individual*, and an inducement to others to act as *he* has done. The honor and inducement are both lost by its becoming the same as *ancestral* property.' Mr. Thackeray observes, 'the brother of the deceased Shrotriumdar can have no claim upon any grounds. It was not *ancestral* property, but given by the Government, as a reward for services, *to the individual*;' and Mr. Sutherland adds, 'in the present case, the Estate having been acquired *by the exclusive exertion of the Grantee*, his brothers have clearly no right to participate in it.'

5. According to Hindoo Law, there can be no doubt that property is divisible with undivided co-heirs, only when acquired by the family in common, or by any member of it, by the employment of their joint funds. But not so when

traint of property for the realization of the revenues is resorted to, clearly to explain the cause of the necessity of recourse to so severe a measure.

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acquired by the exclusive exertions of the individual, undivided by such means.

6. With respect to the decree of this Court in No. 7 of 1814, it was fully considered by the Judges when they passed their decision of the 23d July last. It appears from the decree in that case, that although the Court of Sudder Udalut awarded a division of the proceeds of the Shrotrium Villages, they declared that the property in the land could not be the subject of a Suit under the Sunnud by which it is held, and which merely assigns the rights of Government, declaring them resumable on failure of the legal heirs of the Grantee.

7. The question as to the force and effect of the Government Sunnud does not appear to have been considered in that case, in which also there was this material circumstance, namely, that the villages had been held by the *common ancestor* of the parties, on Mocassa tenure, and that, when the Government resumed the Mocassa, they granted the Shrotrium tenure expressly to compensate the loss thereof.

8. The decree appears to have been grounded entirely upon the opinion of the Hindoo Law Officers, who proceeded upon the assumption that the Village 'was acquired by B in the discharge of an office *held in common*' by him and his co-heirs. But it appears to the Court that in such tenures, consisting of Grants by Government of its own revenue, in whole, or in part, the terms of their Grant can alone be considered. The claims of co-heirs are for the consideration of Government, *before* the Grant is issued. But once issued, the Courts are bound to decide according to its terms. They cannot question the propriety of the Grant, or the injustice incidentally done to other claimants by its issue; and the Grant of the Shrotrium tenure in the Village of Otuntangul being clearly to 'the Grantee and *his* heirs,' his co-heirs were excluded by the solemn act of Government.

9. Upon these grounds the Court adhere to the opinion recorded in their proceedings of the 23d July last."—*Pro. Sudder Udalut* 3d *Sep.* 1838, *recd. from Govt. with Note* 6, *following*.

Note 6.—" The Judges of the Sudder Udalut having, in the foregoing Proceedings, explained the grounds upon which they adhere to the opinion formerly expressed by them to the effect 'that the village of Otuntangul ought to be considered the exclusive acquisition of the Grantee, and his heirs* entitled to inherit to the exclusion of co-heirs;' the Right Honorable the Governor in Council, in concurrence with that opinion, resolves to reject the claim preferred by Verda Charry, Satagopa Charry, Runga Charry and Narasima Charry, to a right of participation in the profits of that property, and to communicate the same to the Board of Revenue, with the papers noted in the margin,† with a request that they will, in intimating the same to the parties concerned, distinct-

* *Vide Note* 6, *page* 176.

† *Notes* 4 *and* 5 *above.*

From Hon'ble Court 19*th Sep.* 1838, *No.* 15, *received from Govt.* 17*th in con.* 26*th Sep.* 1839, *Rev. Dept. No.* 1172.

17. We regret to observe that, in the Sub-Collector's Division, it had been found necessary to issue orders for distraining the property of 177 individuals, for the realization of the revenue. Although a recourse to measures of severity may be at times required, as a punishment for prodigality, or contumacy, the causes of the necessity should be always clearly explained. Where the balances have arisen from

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ly inform them that this decision having been passed upon mature deliberation, the Government will not give attention to any further Petitions that may be addressed on the same subject."—*Ext. Min. Con.* 2*d in con.* 18*th Oct.* 1838, *Rev. Dept. No.* 1345.

Note 7.—"Upon a reconsideration of the whole circumstances of the case, it appears to the Board, in the first place, that no importance should be attached to the fact of the terms of the original grant not being restricted to heirs male, as succession in the female line is contrary to the first principles of Hindoo law. Precedents are however afforded by Mr. Maltby, wherein widows have been allowed to succeed, and to retain possession during life, and the Board think that this has generally been the rule with regard to Enams and Shrotriums. In the present instance, they are of opinion, that the widow Meenatchee Soondarummal should have been continued in possession of the Shrotrium during her life, but this course not having been followed, they deem it inexpedient to disturb the arrangement now, and as no other party seems to have any claim, it would, they consider, be preferable to restrict the bounty of Government to a provision for the widow."—*To Govt.* 8*th July* 1847, *No.* 323, (1492), *para.* 7.

Note 8.—"The Most Noble the Governor in Council has attentively reconsidered all the circumstances connected with the grant of the Shrotrium Villages of Meenjoor and Ademvoil, and the precedents referred to in para. 7 of the Board's Proceedings, in which widows have been allowed to succeed, and to retain possession during life; as well as the opinion expressed by the Board 'that the widow Meenatchee Soondarummal should have been continued in possession of the Shrotrium during her life;' resolves to restore the Villages to the possession of Meenatchee Soondarummal, to be enjoyed by her for life, and he desires that the Board will instruct the Acting Collector to make over the property to her, and to pay her the net proceeds thereof, from the date of resumption, after deducting the amount of allowance paid to her under the orders of Government of the 11th November 1844."*—*Ext. Min. Con.* 14*th Aug. in con.* 4*th Oct.* 1847, *Rev. Dept. No.* 914.

* *In Con.* 28*th Nov.* 1844, *Rev. Dept. No.* 1130.

Note 9.—"The Board do not quite gather from col. 12 of the Collector's Statement, whether he would propose that the Village be registered in the name of the three heirs of the deceased, viz., his brother, and two sons. If so, they could not support the proposal, but would recommend that the Shrotrium be registered in the sole name of Andeyapah Naick, eldest son of the deceased; and

positive inability to pay, without the imputation of any fault on the part of the ryot, it would be better at once to remit them, than to incur the risk of destroying his means of cultivation for subsequent years. You will furnish us with the further information which you have directed the Collector to transmit to you on this subject.

23D JANUARY, 1840.

Vide C. O. 28*th July* 1836.
" 19*th June* 1845.

1. The delay on the part of some of the Collectors, in furnishing to the

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that he, his brother, and uncle, who are stated to be of an undivided family, be left to make their own arrangements among themselves."—*To Govt.* 24*th Aug.* 1848, *No.* 433, (2093), *para.* 3.

Note 10.—" The Governor in Council takes this opportunity to express his concurrence in the principle which has guided the Board* in their recommendation of this case, and will be glad to see it carried out in other instances of a similar nature."—*Ext. Min. Con.* 4*th in con.* 18*th Sep.* 1848, *Rev. Dept. No.* 954, *para.* 2.

* *Note* 9 *above.*

Note 11.—" 1. I am directed by the Board of Revenue to acknowledge the receipt of an order of Government dated 26th August 1848, No. 907, in which, with reference to my letter of the 3d idem, recommending the registry of the share held by the late Vencatasawmy Naidoo, in the Natawar Villages of Seevapooram and Areavaukum, in Chingleput, in the names of his three sons, the Board are desired to consider and report, whether, adverting to the terms of the Grant, the proper course in the case would not be to register and continue the lapsed share in the name of only Vencatachella Naick, as the eldest son and legal heir of the deceased, and thereby obviate minute sub-divisions of the Shrotrium, which was evidently intended to be continued and enjoyed as a whole, by the heirs of the original Grantee.

In con. 18*th Sep.* 1848, *Rev. Dept.*

2. In reply, the Board of Revenue desire me to state, that, on reconsideration, they are of opinion, that the preferable course would be, as suggested by Government, to register the lapsed share in the Seevapooram and Areavaukum Shrotriums, in the sole name of Vencatachella Naick, eldest son of the deceased Vencatasawmy Naick, and they therefore beg to modify the recommendation contained in their letter of the 3d ultimo accordingly."—*To Govt.* 18*th Sep.* 1848, *No.* 481, (2307.)

Note 12.—" Vencatasawmy Naidoo, the eldest son of the original Shrotriumdar of the villages of Seevapooram and Arevaukum, in the District of Chingleput, having died on the 31st May 1848, the Right Honorable the Governor in Council sanctions the registry of his share of the above villages in the name of his eldest son, Vencatachella Naick."—*Ext. Min. Con.* 20*th in con.* 26*th Oct.* 1848, *Rev. Dept. No.* 1152.

Board of Revenue their annual Reports, both on the Land and Extra Sources of Revenue, having attracted the notice of the Honorable Court of Directors;* I am instructed by the Board to request, that the abovementioned Reports may invariably be submitted within three months after the expiration of the Fusly to which they refer. They observe that by the Circular Order from this office dated the 2d May 1831,† these Reports were directed to be furnished within the Fusly,‡ but as difficulties may perhaps be experienced in forwarding them at so early a period, a further latitude has been allowed, which it is expected will not be exceeded.

*19th Sept. 1838, No. 15, para. 24, received from Govt. 17th in con. 26th Sept. 1839, Rev. Dept. No. 1172.

† Cancelled by this C. O. and consequently omitted.

‡ Vide C. O. 13th July 1826, para. 2, Clauses I. and II.

2. The Honorable Court having directed§ that the names of all Collectors who are not punctual on this point, be immediately reported to Government, and eventually to themselves; I am directed to request that, in the event of your failing, from unavoidable circumstances, to comply with this order, you will submit such explanation as you may have to offer, of the cause of the delay.

§ 19th Sep. 1838, quoted above.

27TH JANUARY, 1840.

Vide C. O. 28th Oct. 1839.
,, *9th Sep.* 1841.

Under the orders of Government,|| I am directed by the Board of Revenue to transmit to you, the accompanying Rules, devised by the Judges of the Sudder Udalut, with the view of preventing forgeries by means of Stamped paper, and to request that you will cause the same to be strictly adhered to in your District.

|| 23d July in con. 9th Aug. 1838, Jud. Dept. No. 728.

Proceedings Sudder Udalut 9th June 1838, *received from Govt.* 23d *July in con.* 9*th Aug.* 1838, *Jud. Dept. No.* 728.

6. They are, *first*, that each kind of paper should be numbered, previous to sale or issue, in the Collector's Office, and entered in a Book kept of the numbers, and showing the name and station of the Vendor to whom sent for sale.

2ndly. That on receipt of the paper, the Vendor should enter the number of each paper in a Book, to be kept for that purpose, and that he should be required to sell the papers consecutively, according to their numbers, and not otherwise.

3rdly. That at the time of the sale of any Stamped paper, the Vendor should be required to endorse each sheet with his signature, and to specify the date of sale, the name of the purchaser, and the purpose to which the paper is to be applied.

4thly. That *entries*, corresponding with the above endorsement should be made in the Day Book required to be kept by every Vendor of Stamps, by clause *eighth*, Section X. Regulation XIII. of 1816.

Lastly. That the endorsement should be according to a prescribed form, namely:

Number of the Paper.	Value of Stamp.	Name of the Purchaser.	For whom purchased.	For what purpose.	Date of Sale.
1	2	3	4	5	6
24 of 1838.	1 Rupee.	Mootoo, son of Vayloo, of Combaconum.	Pariatomby, son of Mootoosawmy, of Sheally.	For Mortgage of land for 300 Rupees, situated in the Talook of—	10th January 1833.

10th February, 1840.

Vide C. O. 18*th May* 1837.
,, 20*th Jan.* 1842.

* 25th Nov. 1831.
17th Jan. 1837.

The G. O. of Government, in the Military Department, of the dates noted in the margin,* direct that when a Force exceeding a certain number in numerical strength, shall march or take the Field, arrangements shall be made by the Commissariat for a Contract for the supply of Spirituous Liquors in the Camp, and a question has been raised, on a recent occasion, whether the Civil Abkarry Contractors of the Districts through which such a Force

might pass, might not have ground of complaint that the above-mentioned rule in the Military Department operates as an invasion of the exclusive right to sell Spirituous Liquors, within certain limits, vested in them; Government have been pleased to determine,* that it is not expedient to interfere with the arrangements made in the Military Department, for the maintenance of Arrack contracts in Forces at a distance from Military Bazar stations; I am therefore directed by the Board of Revenue, under orders from Government,† to request that, in future, a clause may be inserted in the Abkarry Cowles‡ of your District, reserving to Government the privilege of allowing bodies of Troops on march, or in Camp, to be provided with a separate Abkarry Contractor.

* *21st in con. 27th Jan.* 1840, *Rev. Dept. No.* 83.

† *Quoted above.*

‡ *For form of Cowle, vide C. O. 29th June* 1835.

27TH FEBRUARY, 1840.

Ext. Min. Con. 3d in con. 24*th Feb.* 1840, *Rev. Dept. No.* 127.

Vide C. O. 30*th April* 1840.

2. It appears however to the Government, that it would be impossible to maintain, at every Military Station, so large a number of Bullocks and Bandies as would be "sufficient to move, at any time, any Force," as suggested by Mr. Pelly; and on occasions of emergency, it will always be necessary that the Civil Authority should provide a certain quantity of Bullocks and Carts from the inhabitants of the District. It is however carefully to be kept in view, that, in such cases only, the public good requires that individuals should be put to inconvenience and loss, and the authority of the Magistrate is not to be exerted to press Carriage for Troops, except upon the requisition of the Officer Commanding, certifying the absolute necessity of the case; and in his report to Superior Authority, this voucher is to be supported by the declaration of the Commissariat Officer, of his inability to meet the requirements of the Public Service, from the means at his disposal.

3. Equally will it be the duty of the Collector, in cases of emergency, to endeavour to meet similar requisitions for supplies, which the Commissariat may be unable to furnish, but it is observed that, except in the instance of a sudden and unexpected movement of Troops, the necessity for his interference may always be avoided, by the exercise of due vigilance and activity on the part of the Commissariat Officer.

27th February, 1840.

* 10th in con. 27th Feb. 1840, Rev. Dept. No. 172.

1. Under orders from Government,* I am directed by the Board of Revenue to request, that letters from Officers in command of bodies of Troops, or Detachments, conveying complaints of inattention or other misconduct on the part of the Native Officers of your Department, may invariably receive consideration, and the result of your investigation, and the orders passed thereon, communicated in reply.

2. It will not be necessary for you, under this order, to answer all letters of complaint from other individuals, when the circumstances of the case do not indicate the propriety of your so doing.

30th April, 1840.

Vide C. O. 27th Feb. 1840.
,, *29th Apl.* 1841.

† *3d in con. 30th Apl.* 1840, *Rev. Dept. No.* 348.

1. I am directed by the Board of Revenue to inform you, that the Right Honorable the Governor in Council has been pleased to instruct† the office of Audit to pass, under explanation of the Collectors and Magistrates, and without Certificates from the Officers Commanding, such charges incurred by the former in facilitating the march of Troops, as, from their nature, are incapable of verification by the latter.

2. Statements of Carts, Bullocks, and Coolies for conveyance, as well as of all articles supplied on the requisition of Commanding Officers, and which they have it in their power to supervise, will require, as heretofore, the support of their Certificates.

4th June, 1840.

Vide C. O. 26th Sep. 1839.
,, *29th Aug.* 1842.

‡ *24th Apl. in con. 4th May* 1840, *Rev. Dept. No.* 183-469.

With reference to the Circular from this office under date the 26th September last, I am directed by the Board of Revenue to inform you, that the Right Honorable the Governor in Council has been pleased to direct,‡ that the demand for Arrears of Quit Rent due on Government

Grants, shall be limited to Arrears extending in no instance beyond five years, and in cases of more recent occupation, to the time the property may have been held by the parties in present possession.

4th June, 1840.

(To Maritime Districts.)

* *Omitted, its accompaniment alone being given below.*

Ordered, that a copy of the foregoing Extract from the Minutes of Consultation* be furnished for the information of the Collector of Sea Customs at Madras, with reference to the letter from this Office dated the 19th March last, and to all other Collectors of Sea Customs, with directions to levy duty on Moulmein Timber, without reference to the duty of 15 per cent. collected at that place.

From Govt. of India to Govt. of Fort St. Geo. 22d Apl. 1840, *recd. from Govt.* 11*th May in con.* 4*th June* 1840, *Rev. Dept. No.* 549.

† 19*th Mar.* 1840, *S. C. No.* 7. (35.)

1. I am directed to acknowledge the receipt of your letter, No. 107-365, dated the 4th Instant, transmitting copy of a letter† from the Board of Revenue at Madras, and requesting information as to the precise nature of the duty of 15 per cent. levied at Moulmein on Timber imported from that place, and the practice at this Presidency as regards giving credit for it in the adjustment of Sea Import duty.

2. In reply, I am directed to state, that it is a rent collected at Moulmein for the privilege of felling the Timber, and that it is not adjusted in the Sea Custom Accounts, if brought to the Port of Calcutta.

22d June, 1840.

Vide C. O. 24*th June* 1839.
" 21*st Mar.* 1812.

Instances having recently been brought to notice, where Actions have been filed against the Officers of Government, in the Courts in the Provinces, in which Collectors have proceeded to conduct the Defence, without authority; I am direct-

* *6th in con. 22d June* 1840, *Rev. Dept. No.* 340-636.

ed by the Board of Revenue, under instructions from Government,* to prohibit this practice in future. If, hereafter, it shall be found, that expenses have been incurred in the conduct of Suits, the institution of which has not been reported, nor permission granted to defend the same, in the first instance, on behalf of Government, the Collectors in the Provinces will be held, by the Board, personally responsible for any costs or damages that may be awarded against them by the Courts of Udalut.

25th June, 1840.

Vide C. O. 1st *Aug.* 1839.
" 18*th Dec.* 1845.

† *Annexed.*

1. Ordered, that transcript of the foregoing† Extract from the Minutes of Consultation be furnished, by Circular, to the several Collectors under this Presidency, with strict injunctions to conform to the orders conveyed therein, in regard to the dismissal of Village Officers; dismissing none but upon the most serious grounds, and appointing, whenever practicable, the nearest heir of the party dismissed, in his place.

2. The occasion of this correspondence has brought to the Board's notice, the fact of the very irregular receipt, from many Districts, of the Returns of persons suspended and dismissed under the provisions of Regulation VI. of 1831, as required in the Circular letter from the Board's office, under date the 25th August 1831. It is desired that, in future, these be transmitted regularly in each month, and accompanied with a succinct statement of the circumstances of each case, in the column of Remarks.

Ext. Min. Con. 11*th May in con.* 4*th June* 1840, *Jud. Dept. No.* 376.

‡ *From Collr. Madura,* 25*th Apl.* 1840.
From Collr. Coimbatore, 28*th Apl.* 1840.

1. The Right Honorable the Governor in Council observes, from the Returns submitted with the letters‡ recorded above, that whilst the number of dismissals of heads of Villages in the Zillah of Coimbatore, during the years 1838 and 1839, amounted to 98, the number in the Zillah of Madura, during the same period, did not exceed 14.

2. Although good reasons are assigned for the dismissal of many of the heads of Villages in Coimbatore, His Lordship in Council is at a loss to know why delinquency should prevail so much more amongst the Village Officers in one District, than in the other, Madura being the larger of the two; and as no good management, either in the Revenue or Police Departments, can be expected, under frequent changes of the Village Officers, His Lordship in Council resolves to forward the Returns to the Board of Revenue, with a request that they will instruct the several Collectors in the Provinces, not to dismiss the municipal Officers upon any but the most serious grounds, and that, in every instance in which recourse may be had to this measure, (as the office is held by inheritance,) to appoint the nearest heir of the person dismissed, in his place, unless he be manifestly unfit for the office.(*a*)

(*a*) *Note* 1.—" 1. In transmitting for your consideration and report, the accompanying Petitions from Soorumpoody Chellummah, I am directed by the Right Honorable the Governor in Council to observe, that the Petitioner's claim appears to have been rejected without sufficient inquiry by the Collector.

2. His Lordship in Council believes it will be found, that the succession of females to the Office of Curnum, is by no means uncommon in the Northern Circars, and elsewhere; and that many instances of such succession will, upon inquiry, be found actually to exist, and to be undisputed. You will be pleased to inquire and report why the Zemindar of Golcondah granted the Meerassy to Chellummah, the Petitioner, in 1833, after it had passed to other hands; and how it happened that this arrangement, if contrary to the usage of the country, remained undisturbed until the death of the Petitioner's Goomashtah in 1838, when no objection was made to the appointment of another. It should be explained also, why the local Officers of Government interfered in the nomination of Veerauze, which, under the Regulations, was the province of the Zemindar.

3. His Lordship in Council desires that, after a careful examination of all the circumstances of the case, you will submit your opinion upon the claim of the Petitioner, for the information and orders of Government."—*From Govt.* 14*th in con.* 21*st Feb.* 1842, *Rev. Dept. No.* 202.

Note 2.—" 1. With reference to the communication from Government under date the 14th of February last, I am directed by the Board of Revenue to forward, for the purpose of being laid before the Right Honorable the Governor in Council, the accompanying letter* from the Acting Collector of Vizagapatam, containing his report upon certain Petitions presented to Government by one Soorumpoody Chellummah, claiming the Meerassy Curnumship of Gunnarum and other Villages, in the Golcondah Zemindary.

* 31*st May in con.* 23*d June* 1842.

2. From the information now furnished, the Board consider that the Petitioner's right to the privileges and profits of the Curnumship in question, is sufficiently established to warrant the removal of the present incumbent Veerauze, and the substitution of a competent Goomashtah to conduct the duties of

30TH JULY, 1840.

Vide C. O. 17th Aug. 1829.
,, *1st Dec.* 1845.
See also 23d Jan. 1840.

1. I am directed by the Board of Revenue to call your attention to the Circular letter from this office under date the 28th August 1828, and to desire

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the office on behalf of Chellummah."—*Board of Rev. to Govt. 23d June* 1842, *No.* 269 (1162.)

Note 3.—" The Right Honorable the Governor in Council considers the explanation submitted by the Board of Revenue† to be satisfactory."—*From Govt. 20th in con. 25th July* 1842, *Rev. Dept. No.* 881.

† *See Note 2 above.*

Note 4.—" 1. The Board of Revenue cannot concur in Mr. Onslow's remark regarding Curnumships in Trichinopoly, though stated by the present Collector to be in consonance with the opinion and practice which have prevailed in the District, viz., that these offices are not hereditary; nor can they recognise any distinction in this particular, between Provinces in which the land revenue is, and is not, Permanently Settled. In Ryotwar, equally with Zemindary, Districts, the office of Curnum is clearly hereditary, and claims to succession, founded upon hereditary right, should be duly respected. The Board, however, presume, that the Collector did not intend to imply more than that hereditary right would not of itself constitute a sufficient title to succession, when the requisite qualifications were wanting; and that it would form no bar to the removal of a party from office for incapacity or dishonesty. These views are just, but they apply alike to Curnumships in Settled, and in Unsettled, Districts.

Sec. XI. Reg. XXV. 1802.
Sec. VII. Reg. XXIX. 1802.

2. Unless the change would have been to the detriment of the public service, which should be the paramount consideration, the Board think that it is to be regretted that the Petitioner's brother, who is stated to have been qualified, was not, at her request, appointed, at least temporarily, to the office; and unless such an arrangement would be objectionable, they would be glad if it could now be effected. Under any circumstances, care should be taken that, as intended by Mr. Onslow, the Curnumship should, in due time, be conferred upon the party who may marry the daughter of the deceased, if competent to discharge its duties."—*Board's Pro. to Collr. Trichinopoly 24th Sep.* 1849, *No.* 2048.

Note 5.—" With reference to your Endorsement upon Petition No. 1661 of 1850, from Lingah Reddy Rosereddy, Reddy Meerassidar of Raghavapooram, in the Jummulmudagoo Talook; I am directed to inform you, that the Board of Revenue are by no means satisfied with the reasons assigned for your having preferred the claim of the widow of his elder brother, to succeed to the office of Potail, to the exclusion of the Petitioner. The Board are not aware that it is 'usually the practice,' as observed by you, 'to give widows of elder branches of a family a life interest in hereditary Enams,' where there are male heirs of a

that the instructions contained therein be strictly attended to, in the preparation of the Report of the Settlement of the Land Revenue for your District, for the past year, as well as on all future occasions. All remarks and suggestions regarding Extra Sources of Collections; the principles of former Surveys; their defects, and proposed remedies; must form the subjects of separate communications. The Board will enforce this rule by returning, for correction, the reports from Collectors involving irrelevant discussions, and they desire that these Officers will see that unnecessary matter is not introduced into the Reports of their Subordinates in charge of Sub-divisions.

2. This order is not intended to supersede the instructions conveyed in the Extract from the Board's Proceedings of the 13th August 1829,* which requires a brief notice of the general results of the year, from *all Sources*, to be given in the body of the Report.

* *Vide C. O.* 17*th Aug.* 1829.

3D AUGUST, 1840.

Vide C. O. 2*d Nov.* 1837, *page* 239.
,, 9*th Mar.* 1843.

1. An examination of the statements received from the several Districts has satisfied the Board, that many removals and changes of Tahsildars take place by resignation, or removal to inferior office, without report being made to, or sanction had of, the Board of Revenue.

2. It appears to have been the express object of Government, in framing the Circular Orders of the 19th May 1835,† to give Native Of-

† *Vide Note to C. O.* 27*th Mar.* 1837.

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late holder of the office to succeed, as would appear to be the case in the present instance, the Petitioner being the son of the late Potail, Pakeery Reddy, and entitled, in the opinion of the Board, to succeed to his father's office, on the demise of his elder brother Tippa Reddy. It is obviously desirable that the office of Potail should be held by a male member of the family capable of performing the duties, rather than by a female who can only act by deputy, and under this view of the case, I am directed to request that you will take measures for appointing Lingah Reddy to the Potailship, unless there should be some objection to him, on grounds other than those referred to in your Endorsement. He should however be informed, that it will be his duty to provide for the maintenance of his brother's widow, in the manner customary among Hindoos."—*To Collr. Cuddapah,* 7*th Nov.* 1850, *No.* 2268.

ficers holding the appointment of Tahsildars, the assurance of honorable and permanent employment, so long as they performed their duties with efficiency—to substitute a durable for a fluctuating system, by requiring that their removal or dismissal from office should not be permitted without their incompetence or misconduct was established to the satisfaction of Superior Authority. That the inconvenience arising from the uncertainty of the tenure of office by this class of Public Servants has not been altogether remedied, these Returns sufficiently show.

3. The Board therefore, in accordance with what seems to have been the clear intention of Government in framing the order quoted above, resolve to require that, in future, in addition to the applications now made for authority to dismiss a Tahsildar when a necessity arises, Collectors shall besides notify by letter, for information, all removals of Native Officers of this rank, to a situation of inferior emolument, and all retirements and resignation of Tahsildars, when these occur. It is expected that strict attention will be paid to these orders by all the local Authorities in this Presidency.(a)

(a) *Note* 1.—"I have the honor to acknowledge the receipt of Extract of the Board's Proceedings dated the 3d Instant, and request to be informed whether the orders contained therein, are intended to embrace removals of Tahsildars from one Talook to another, if the Talook to which the individual is transferred, be one of inferior emolument to that from which he is removed."—*From Prin. Collr. Nellore, 12th in con. 24th Aug.* 1840.

Note 2.—"The orders contained in the Extract from the Board's Proceedings of the 3d Instant were not meant to include the transfers of Tahsildars from one Talook to another, on a lower salary."—*Board's Pro. to Prin. Collr. Nellore, 24th Aug.* 1840, *No.* 1444.

Note 3.—"In reply to the foregoing letter,* the Collector is informed, that the power of transferring Tahsildars from one Talook to another, rests with himself."—*Board's Pro. to Collr. Malabar, 9th Feb.* 1843, *No.* 416.

* *From Collr. Malabar, 1st in con. 9th Feb.* 1843.

Note 4.—"The Collector is informed that no modification has been made in the Circular Order of 3d August 1840, referred to by him: the Board have however ruled,† in consequence of references from Collectors on the subject, that that order does not prohibit Collectors from transferring Tahsildars from one Talook to another, even on a lower salary.—*Board's Pro. to Collr. Salem, 7th Nov.* 1850, *No.* 2269.

† *Vide Notes 2 and 3, above.*

14th September, 1840.

From Hon'ble Court 16*th May* 1838, *No.* 31, *received from Govt.* 28*th Aug. in con.* 14*th Sep.* 1840, *Jud. Dept. No.* 695.

30. You express an opinion that it must be considered the duty of every Functionary under Government to take chargé of public property when required to do so. We trust that the opinion has been duly promulgated, for in the case which gave rise to our observations, all the Officers at the Station declined the responsibility of taking charge of certain public Stores.

5th October, 1840.

Ext. Min. Con. 8*th Sep.* 1840, *Financial Dept. No.* 100, *received from Govt.* 11*th Sep. in con.* 5*th Oct.* 1840, *Rev. Dept. No.* 676.

Vide C. O. 4*th July* 1836.
,, 2*d Dec.* 1847.

1. Although the net saving which will result from the employment of public, in lieu of hired, Carriage, in the conveyance of Treasure from one Station to another, cannot be accurately calculated, the Right Honorable the Governor in Council considers it will be found an economical and beneficial measure, and accordingly resolves to employ public Cattle in this manner, when it will not interfere with other and more important calls for their services.

2. To prevent any collision which might otherwise result from the arrangement, Collectors will make timely application for Carriage to Officers Commanding Divisions, with whom discretionary power must be left to supply it or not, but His Lordship in Council directs that Collectors will only hire Cattle when public Carriage is not available.

8th October, 1840.

* 15*th Sept. in con.* 8*th Oct.* 1840, *Jud. Dept. No.* 739.

Under instructions from Government,* I am directed by the Board of Revenue to inform you, that it is not intended that oaths of office prescribed by Acts of Parliament should, under the provisions of Act XXI. of 1837, of the Supreme Government, be dispensed with. Accordingly, Collectors of Revenue, and their Covenanted Subordinates, will continue to take, previously to entering upon the duties of their office, the oath set forth in Section III. Regulation II. of 1803, and framed

with reference to the provision by Act of Parliament for the taking of an oath on the occasion.(a)

18TH JANUARY, 1841.

RULES *regarding* YEOMIAHS. *Sanctioned by Govt.* 24*th Dec.* 1840, *in con.* 11*th Jan.* 1841, *Rev. Dept. No.* 1436.

Vide C. O. 7*th Feb.* 1842.

1. A complete Descriptive Roll of all the Yeomiahdars, male and female, in each District, to be kept in the form A in the Appendix; and in the column of remarks there shall be invariably stated, as regards each female Yeomiahdar, whether she is married or single, the name of her father, and if married, the name of her husband and father-in-law.

2. Each Yeomiahdar shall be furnished with a Certificate, under the signature of the Collector of the District where the Yeomiah is payable, containing his or her age, a description of his or her person, &c., in the form B* in the Appendix, and this document shall be produced and examined before each payment is made.

* *For revised form vide C. O.* 25*th Feb.* 1850.

3. No incumbent shall be allowed to receive his or her Yeomiah through a Vakeel, except Gosha women, or individuals specially exempted from the operation of this Rule, under the sanction of the Board of Revenue.

4. No person shall be allowed to act as the Vakeel of a Yeomiahdar, except he be a Yeomiahdar himself, and each Vakeel, before receiving payment, shall be required to produce, besides a Vakalutnamah, and the Yeomiah Certificate, a Certificate of the existence and identity of the parties, attested by two male Yeomiahdars; and it shall be clearly understood that, if the said Certificate be found false, the Yeomiahs of the Vakeels, and attesting Witnesses, shall be liable to be forfeited.

† *Vide C. O.* 15*th Feb.* 1847.

5. If payment of a Yeomiah be not claimed within six months† from the date of the last payment, it shall not be continued, or the arrears discharged, without the special sanction of Government.

(a) "*Fort St. George, May* 19*th*, 1835.—The following Resolution of Government, in the Judicial Department, is published for the information and guidance of the Officers concerned.

The Right Honorable the Governor in Council resolves, that all Covenanted Officers, who may hereafter be appointed to offices in the Revenue Department at the Presidency, shall take and register the restrictive oaths of Revenue in His Majesty's Supreme Court at Madras; and those who may be appointed to offices in the same Department in the Provinces, shall do so in the Zillah or Auxiliary Court of the District. In Districts where there are neither Zillah nor Auxiliary Courts, the oaths shall be taken and registered in the office of the Magistrate."—*Gazette* 1835, *page* 318.

* *Vide C. O.* 1st *July* 1850.

6. Every Yeomiahdar, with the exception of Gosha women,* shall be inspected once in six months by the Collector of the District in which they reside, or one of his European Subordinates.

7. The Town Cazees shall keep a Register of the deaths among the Yeomiahdars within their respective jurisdictions, and an authenticated copy of such Register shall be furnished monthly to the Collector of the District.(*a*)

(*a*) *Note* 1.—" The Yeomiah in question is a Service Yeomiah of 30 Rupees, granted originally for the performance of religious services in the Mosque at Nellore, and although it has already been made incumbent upon Mahommed Gouse to provide for the subsistence of his mother Iyeshawbee, from the proceeds of it, yet the Board think that it should not be made liable to sub-division in the same way that Subsistence Yeomiahs are,† as the object for which it was originally granted would be thus, in a short time, rendered unattainable. The Board are of opinion therefore that the share of the deceased Laulbee should be held by Mahommed Gouse, upon the condition that he adhere to the proposition which he makes in his Urzee, of providing for the mother and family of the deceased incumbent."—*To Collr. Nellore*, 5*th Nov.* 1829, *No.* 1834, *para.* 2.

† *See Notes* 3 *and* 4 *following.*

Note 2.—" His Lordship in Council would however remark, that the sub-division of a Service Yeomiah is opposed to the views expressed by the Board in their letter to the Collector dated 5th November 1829,‡ in the case of Mahommed Gouse, No. 179, that Service Grants 'should not be made liable to sub-division in the same way that Subsistence Yeomiahs are, as the object for which they were originally granted would be thus, in a short time, rendered unattainable.' "—*Ext. Min. Con.* 20*th Jan. in con.* 9*th Feb.* 1846, *Rev. Dept. No.* 94, *para.* 3.

‡ *Note* 1 *above.*

Note 3.—" The sub-division of Pensions and Subsistence Grants has already been considered objectionable, as tending to defeat the intentions of Government in providing for the respectable maintenance of the particular family, or individual, receiving its bounty, and to foster domestic disputes and divisions. The Board and Government have repeatedly refused to entertain applications of this description, and have enjoined the parties to look for their maintenance to the head of the family. The Board are therefore averse to sanction the sub-division of the above Pension, as recommended by the Collector, who will be pleased to continue its payment to the head of the family, with a caution to distribute it, as usual, for the support of the whole family."—*Pro. to Collr. Cuddapah*, 7*th June* 1847, *No.* 1265, *para.* 2.

Note 4.—" The Board are precluded, as a general rule, from authorizing the division of such Grants,§ and Mr. Mellor will therefore be pleased, in future, to abstain, so far as practicable, from submitting applications of the present nature, and, in all cases of dispute, to impress upon the parties concerned, the necessity of looking to the head of the family for maintenance."—*Pro. to Collr. Bellary*, 26*th June* 1847, *No.* 1627, *para.* 2.

§ *Subsistence Grants.*

A.

Register or Descriptive Roll of Yeomiahs granted in the District of

Number.	Purpose for which granted.	Particulars of the original Grant.					Period of Renewal, and under what authority.	Particulars of the present Yeomiahdar, and the relations dependent upon the Yeomiah.							Amount of monthly Yeomiah.	Terms of Yeomiah.	REMARKS.
		Number.	Date.	Name.	By what authority granted.	Amount.		Names.	Caste, Religion, and Sex.	Indelible marks and other signs or natural defects.	Height.	Age.	How related to the original Grantee.	How related to the last Yeomiahdar.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
						R. A. P.		MEMO.—In filling up this column, the name of the present Yeomiahdar and those of his relatives, with their relationship to him, should be shown.			F. I.	Y. M.					

1st March, 1841.

From Hon'ble Court 7th Oct. 1840, *No.* 14, *received from Govt.* 12*th Jan. in con.* 11*th Feb.* 1841, *Rev. Dept. No.* 74.

25. Further correspondence relative to the discharge of a Revenue Defaulter under the Insolvent Act transmitted.

* 9*th April* 1838, *recd. from Govt.* 8*th in con.* 17*th May* 1838, *Rev. Dept. No.* 691.

10. We concur in the opinion expressed by the Government of India,* that it is not expedient to legislate for the special protection of Government from the ordinary operation of the Insolvent Act. The State must rather look for protection from loss, to the discretion of its officers in not accepting either as Farmers, or as Sureties, persons whose means are insufficient to enable them to fulfil their engagements with the Government.

8th March, 1841.

From Hon'ble Court 2*d Dec.* 1840, *No.* 83.

† *Vide C. O.* 3*d June* 1839.

59. With reference to Letter 24th August 1838, No. 27, paras. 5 to 7, reporting further measures on the subject of the muster of maimed and decrepit Military Pensioners.

39. This relaxation of the Rule† for mustering Native Pensioners has our approval. It will be necessary, however that Returns should be annually made, showing the periods at which the Collector, or his European Subordinate, has visited the Talooks in which such Pensioners reside, and caused the Pensioners to be mustered before him.

Ext. Min. Con. 19*th Feb.* 1841, *Mily. Dept. No.* 706, *received from Govt.* 26*th Feb. in con.* 8*th Mar.* 1841, *Rev. Dept. No.* 279.

1. The Right Honorable the Governor in Council directs, that a transcript of this para. be furnished to the Revenue Department, in reference to an Extract from the Minutes of Consultation 7th May 1839,‡ No. 1932, in order that the Collectors of Districts may be instructed to furnish to Government annually, through the Superintendent of Pensions, the Return prescribed by the Honorable Court.

‡ *Vide C. O.* 3*d June* 1839.

2. A transcript of this para. will also be furnished to the Superintendent of Pensions.

18TH MARCH, 1841.

* *17th in con.* 22*d Feb.* 1841, *Rev. Dept. No.* 247.

† *Schools for the religious instruction of Mussulmaun youths in the Koran, and of Brahmins for reading the Vedas, maintained in the Districts from charitable Grants by former Governments.*

I am directed by the Board of Revenue to inform you, that the Right Honorable the Governor in Council is of opinion,* that it is unnecessary that any further interference should be exercised with the Schools of the description therein referred to,† than that which is already vested in the local Officers. It will be your province to see that the Endowments of these and other charitable foundations, are appropriated to the purposes for which they were originally given, and to prevent the appropriation of the proceeds for ends contrary to the intentions of the donors.

22D APRIL, 1841.

Vide C. O. 13*th June* 1836, *para.* 8.
,, 24*th June* 1841.

‡ *In con.* 22*d Apl.* 1841, *Rev. Dept. No.* 465.

I am directed by the Board of Revenue to acquaint you, that under date the 6th April,‡ the Right Honorable the Governor in Council was pleased to direct, that instructions be issued to the Collectors in the Provinces, for the general discontinuance of all presentations in the shape of offerings on the part of Government at Native Festivals. You will be pleased accordingly to conform with these orders, if any such practices should still obtain in your District.

29TH APRIL, 1841.

Ext. Min. Con. 12*th in con.* 29*th April* 1841, *Rev. Dept. No.* 491.

Vide C. O. 30*th Apl.* 1840.
,, 9*th May* 1842.

1. In his letter of the 19th December 1840, the Magistrate of Trichinopoly represented the inconveniences arising from the present system of providing Carriage for the March of Troops, and suggested certain arrangements for overcoming them. These were:

I. That the Commissariat should arrange with the Collectors of Districts through which Troops may have to march, to procure a relief

of Carriage, and thereby avoid the inconvenience of taking the same Carriage the entire distance of the journey.

II. That the quantity of Carriage required for each individual of the Regiment, or for the baggage and stores of the Regiment, should be fixed by rule.

III. That Carriage should, in all practicable cases, be contracted for, as is done for other requisitions of the Service.

2. Deeming these suggestions worthy of attention, the Board of Revenue, and the Commissary General, were required to consider and report upon them, and their replies* are noted at the head of these Proceedings. The Board of Revenue do not think the propositions of the Magistrate for remedying the evils of the existing system so matured as to admit of immediate adoption. The Commissary General has shown that the contract for Carriage for Military purposes can better be effected by the Civil authority than by the Commissariat, and has suggested that the Adjutant General, and Quarter Master General, should be required to draw up a table of an allotment of Carriage for Corps marching from one station to another, by which the requisitions on the Civil authorities, he observes, would, in some measure, be regulated, instead of being, as they are now, unlimited.

* *Board's letter* 11*th Feb.* 1841, *No.* 68 (324) *not circulated. Commissary General's letter* 10*th Mar.* 1841, *annexed.*

3. In this respect the Commissary General's views meet those of the Magistrate of Trichinopoly, and as his Lordship in Council also concurs in the expediency of a regular allotment of Carriage, in lieu of the present mode of demanding it to an unlimited amount, which he considers most objectionable, he resolves to direct that instructions to that effect be issued through the Military Department. The propositions contained in the 3d and 4th paras. are also of importance, and worthy of adoption, and the attention of the Military Authorities will be generally called to them, while the Magistrates, on their part, will be required to keep a Register of the Carts available within the limits of their authority to meet calls of emergency, and employ them in rotation, as suggested by the Commissary General. In short, such a course is urgently required, since, if it is impracticable to move Troops in this Country without pressing Carriage, every thing should be done to make it bear as lightly as possible upon the Cart Owners.

4. In reference to para. 5 of the Commissary General's letter, His Lordship in Council is of opinion that Carts ought not to be pressed for a larger portion of a journey than is absolutely necessary, and that the owners should be relieved at large intermediate Stations, where other Carriage is procurable.

5. Ordered that the letter of the Commissary General, and of the foregoing Resolutions, be communicated to the Board of Revenue, in order that instructions, corresponding with the views of Government, may be issued to the several Magistrates ; and to the Military Department, in view to the Officers concerned being instructed accordingly.

Commissary General to Govt. 10*th March* 1841.

1. I have the honor to acknowledge the receipt of Extract from the Minutes of Consultation of the 23d January 1841, and order thereon of the 28th Idem, and to forward copy of a communication to my address, and its accompaniments, from the Deputy Assistant Commissary General, Lieutenant Mackenzie, at Trichinopoly, who deems it needless, for the reasons stated, to enter into contracts, as suggested by Mr. Collector Onslow, for the supply of private Carriage, and which he considers can, with more propriety, be supplied by the Collector and Magistrate, and in which opinion I fully concur, as it appears that compulsory seizure is unavoidable under present circumstances.

2. I would beg, however, respectfully to suggest, for the consideration of Government, the expediency of the Adjutant General, and Quarter Master General, drawing up a Table of an allotment* of private Carriage, the same as I am led to believe obtains in Bengal, for Corps marching from one station to another, by which the requisitions on the Civil authorities might be, in some degree, regulated, instead of being, as they are now, unlimited.

* *Vide C. O.* 9*th May* 1842, *para.* 2.

3. Much of the disinclination on the part of the owners of Cattle to engage with private individuals, while they exhibit no such backwardness when required for the public service, no doubt arises from the ill usage to which they are subjected by servants, by being overloaded, by prolonged detention for the adjustment of their hire, and from their being very often forced, on completing one journey, to accompany the relieved Troops on another.

4. These evils might, in a great measure, be remedied, by Officers Commanding the Corps to which Carriage is supplied, being held strictly responsible that the Carts are not overloaded, or the Drivers maltreated, by the Officers' servants, or their men ; and by issue of protection chits by the Collector, or Commissariat Officer, at the Station where they are originally supplied, to secure them against a forced employment, after the completion of the march for which they are engaged. Registers also should be kept, in the Military Police Choultries, and Collectors' or Ameens' Cutcherries, of the number of Carts that the Station, and circumjacent Villages, can bring forward on calls of

emergency, and if a Roster of their employment for the service of the public were kept, it might prevent any partiality being shown to favored Proprietors, and ensure their being taken up in just rotation, without reference to the season, for any duty for which they may happen to be required.

5. Though it might, to a certain extent, be acceptable to the owners of Cattle to be relieved at intermediate Stations on the route, yet, I am apprehensive, it would be attended with so much perplexity and inconvenience in the adjustment of accounts, and the fitting up of Bandies, which is necessary for the families of Soldiers and Sepoys, that I consider it would be unadvisable to have recourse to such a measure.

D. A. Commissary Genl. Trichinopoly, to Commissary General, 2d Feb. 1841.

1. With reference to your communication of the 30th ultimo, forwarding copy of a letter from the Collector here, to the Chief Secretary to Government, regarding Public Carriage, and calling on me for whatever suggestions I may have to offer ; I have the honor, in reply, to forward copy of a letter addressed by him to me on the subject, with my reply thereto, as well as that of a Memo.* furnished by me to the Brigadier Commanding the Station, *on being desired to allow* the Collector to supply all Carriage here, showing the difference between the Civil rates of hire, and those of this Department, on which the order was withdrawn.

* *Omitted.*

2. I beg to remark that it is, and always has been, impossible for the Officer of this Department to secure more than a very few Bandies or Bullocks here, from the little authority he has at this Station, on account of such a small portion of it being under Military control ; and if he even did hire them, they were always subject to seizure by the Collector, whose power is paramount over almost the whole of the place, and therefore I consider the most proper person to supply Troops, as he also has often to send into the District when more than a Native Corps marches about the same time. There has therefore been no reflection meant to be thrown on the Department here, although former Collectors have not thought proper to represent the matter.

3. With the above view of the case, I of course consider it useless entering into Contracts for Carriage, as I am confident a sufficient number could not be procured by this Department, and the Collector has almost always, on the march of Troops, been obliged to have recourse

to seizing them. I have no doubt but that owners of Cattle would come forward more readily, if the prospect was held out to them of being relieved at intermediate stations, and thereby lessen the necessity for compulsory seizure; or perhaps, if the duty was made over to the Collector, he might be able to arrange so as to obviate the necessity altogether, and which I understood was his wish, as expressed to the Brigadier; and if so, I consider the exact number required, &c. &c. might be ascertained by the Commissariat Officer, through whom the application ought to be made, as well as applying to Collectors at intermediate Stations, if that system was adopted.

From Magistrate Trichinopoly, to Depy. Asst. Commy. Genl.
10th Dec. 1840.

1. I have ordered the Bandies to be released.

2. I take this opportunity of informing you that I have thought it my duty to represent to the Officer Commanding the Southern Division of the Army, the very great inconvenience arising from the system of more than one Authority being engaged at the same time in providing Carriage for Troops, and I trust that I shall have your support in endeavouring to place matters on a better footing.

From Depy. Asst. Commy. Genl. Trichinopoly, to Magistrate,
11th Dec. 1840.

In acknowledging the receipt of your Letter of yesterday's date, informing me of your representation regarding Carriage for Troops, and trusting that I would co-operate with you, (as far as lies in my power,) in placing matters on a better system, I have the honor, in reply, to state, that I shall be most happy to assist in any arrangement by which the Collector alone will provide the Carriage for Troops, as it is impossible the Commissariat Officer can do so in a small Military Bazar, like the one here, *for all;* the only obstacle that I see is, that the Department has in employ a Bullock Maistry who contracts for the supply of Public Carriage at the same rate *at all seasons,* cheaper than those provided by you I believe, and the difference of course will be objected to by higher Authority. This however may be remedied, and the system for all supplies for Sepoys' families, Messes, and Officers, as I have before stated, I shall be glad to see placed in an improved footing, as suggested by you, with some remedy pointed out warranting a change which would be satisfactory to other Authorities, regarding *Public* Carriage.

17th June, 1841.

From Hon'ble Court 16th Dec. 1840, No. 18.

Vide C. O. 22d June 1837, para. 21.
" 15th Oct. 1846.

** Old irrecoverable balances of Land and Extra Revenue.*

23. The propriety of relinquishing this amount* appears to us to have been fully established, and we have much satisfaction in noticing the progress that has been made in clearing the Books from a mass of irrecoverable items, which could only tend to cause confusion and embarrassment in the Accounts. A similar revision of the state of the balances should be annually instituted, so that all arrears which are either altogether irrecoverable, or can only be collected by injuriously trenching on the means of the ryots, may be remitted without delay.

† Vide C. O. 15th Oct. 1846.

24. We presume that in all cases where arrears are relinquished, the needful means are taken† for making the fact known to the parties interested, so as to put it out of the power of the inferior Revenue Servants to continue to collect the balances, and apply the proceeds to their own use.

Ext. Min. Con. 20th Apl. in con. 17th May 1841, Rev. Dept. No. 539.

‡ No. 591. (2017.)

3. A copy of these paras. will be furnished to the Board of Revenue, with reference to their Proceedings of the 23d October 1837,‡ and their attention drawn to the instructions conveyed in para. 23, for the annual revision of the old balances.

§ Vide C. O. 15th Oct. 1846.

4. His Lordship in Council has reason to believe that, on the Remission of Arrears, proper precautions are taken to make the circumstance known to the parties interested; nevertheless, he considers it desirable that the Board should again draw the attention of the local Revenue Officers generally, to the observations of the Honorable Court, and that they should be required, on each occasion that sanction is granted for writing off old balances, to report the mode§ adopted by them to communicate the fact to the parties concerned.

24th June, 1841.

From Govt. 12th in con. 24th June 1841, Rev. Dept. No. 793.

Vide C. O. 22d Apl. 1841.
" 14th Aug. 1848.

1. The Honorable the Court of Directors, and the Government of India, having ordered the immediate withdrawal from

" all interference with Native Temples and places of religious resort;" I am directed by the Right Honorable the Governor in Council, with reference to my letter of the 21st April last,* to request that you will, without delay, suggest the measures requisite for carrying those orders into effect.

* *In con.* 17*th May* 1841, *Rev. Dept. No.* 558, *omitted.*

2. It is the intention of Government that the interference of all Public Officers, either with the internal arrangements of the religious Institutions in question, or with the administration of their revenues and funds, of every description, shall be altogether withdrawn, and be " vested in those individuals who, professing the same faith, may be thought best qualified to conduct that administration with fidelity and regularity; such individuals, together with their Subordinate Officers, being held responsible to the Courts of Justice for any breach of the duties and trusts assumed by them;" and this withdrawal, His Lordship in Council desires, may not be " partial and uncertain, but final and complete."

3. It is not however the desire of Government that the Revenue Officers should relinquish the management of lands† attached to religious Institutions, which have been assumed for the purpose of securing the public revenue, or in order that protection and justice may be afforded to the ryots. The Government of India have remarked that the continuation of the management of such lands by the Revenue Officers, " is due as a measure of justice to the agriculturists, whose contracts and engagements have been made in anticipation of the continued management of the land by Government," and in such cases, His Lordship in Council thinks it will be sufficient, that the net proceeds of the land should be paid without reservation to the Native Administrators of the Institutions to which they belong.

† *See Note to this C. O.*

4. In carrying the instructions which may be issued, into effect, it is essential that you give your most careful attention to local circumstances, and to Native feelings and prejudices, and that you make it generally understood that the object of the Honorable Court of Directors is to leave to the people the management of their own religious Institutions, without interference on the part of the Revenue Officers of Government, and that there is no intention of withholding any authorized and customary payments and allowances.

5. His Lordship in Council also requests you will report the sums of money now in deposit in the several public Treasuries, belonging to each religious Institution, together with your opinion as to the expediency of making over the amount to the Administrators of each Institution at once, or whether it would be advisable to keep it still in deposit,

to be drawn from time to time as may be required for the purposes of those Institutions respectively.

6. His Lordship in Council desires that your report on the subject of the present communication may be submitted without any delay, and with the view of saving time, he desires that the arrangements for each District may be laid before Government as soon as they may be prepared.(*a*)

19TH AUGUST, 1841.

Committee of Weights and Measures to Govt. 18*th Feb.* 1841.

1. We have the honor to acknowledge the receipt of the Extract from the Minutes of Consultation under date 25th September 1840, appointing us a Committee on Weights and Measures, in lieu of the Committee appointed on the 29th January 1839.

2. Agreeably to the orders contained in the above Extract, we proceeded, without loss of time, to set on foot inquiries as to the papers and documents belonging to the records of the late Committee; and the chief part of these having been obtained, we met for the purpose of taking into consideration the best mode of effecting the object which our instructions referred to.

3. Two modes presented themselves of doing this; the first, by establishing the Pollum as an equivalent to 2½ Tolas;* the second, by making it equal to 3 Tolas.

* *A Tola* = 180 *grains.*

4. The advantages of the first method were, that as by this means the lowest denomination of the Madras scale would be made an even submultiple of that of Bengal, the Pollum being in such a case exactly equal to half the Chittak, the remaining denominations also would bear an equally simple ratio; and thus the two, though not corresponding to

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(*a*) *In consequence of these orders, Circular instructions were issued by the Board of Revenue, to all Collectors, on the* 24*th June* 1841, *and the arrangements made in each District, for the future management of Dévastanums, were reported separately to Government.*

Orders were also received from Government, 8*th April in con.* 15*th June* 1846, *Rev. Dept. No.* 414, *to make over the management of all Dévastanum Landed Endowment to Trustees, and were carried out under the Board's Circular instructions dated* 15*th June* 1846, *the arrangements made in each district being reported and sanctioned separately.*

Orders for the disposal of all Surplus Dévastanum Funds in deposit, were likewise received from Government, 14*th July in con.* 3*d Aug.* 1846, *Rev. Dept. No.* 733, *and were carried out under Circular instructions from the Department of Public Works, dated* 27*th July* 1846, *No.* 457.

one another, would be in exact aliquot proportions in all their denominations, a circumstance which would greatly facilitate their entire assimilation hereafter, which we considered an object worthy of consideration in the endeavour to approach an uniform system. The correspondence between the two scales is shown below, the weights of each being expressed in Tolas:

			Tolas.
Bengal...	Mun	=	3200.
	Pusseeree	=	400.
	Chittak	=	5.
Madras...	Pucka Maund	=	3200.
	Maund	=	800.
	Viss	=	100.
	Pollum	=	$2\frac{1}{2}$.

5. The objection to this plan, however, was, that it would require a considerable deviation from the present existing system, as it would be necessary that the recognised weights constituting the present Madras scale of Pollum, Viss, and Maund, should be reduced to about 18 per cent. below that they have hitherto been understood to represent.

6. The second plan which presented itself offered the great advantage, that the Tola unit would be established with the smallest possible deviation from the values at present understood and acted upon in reference to the transactions of Government, according to this plan the scale would stand as follows:

Maund.	Viss.	Pollums.	Tolas.
1	8	320	960
	1	40	120
		1	3
			1

Here it will be observed that the Maund comes out equal to 960 Tolas, or to 30 lbs. Troy; which differs by only about 1-80th part from that already in use. The only objection to it appears to be, that, as the several denominations represent values which are not even quotients of any of those of the Bengal Scale, the subsequent complete assimilation of the two, by the introduction into the former of intermediate denominations of corresponding value with those of Bengal, would be very difficult, if not impracticable, and consequently, the ultimate union of the two, hopeless; but this objection seemed to be of less consequence in reference to the consideration that all weights, of whatever system, might be readily compared, on reduction to their equivalents in Tolas; and also in reference to the fact that the relations between many of the denominations of the two scales, though not of the simplest or integral kind, are not complicated.

7. Feeling that we had no criterion whereby to judge, either of the advantages which would be derived to commerce from the entire assimilation, (hereafter,) with Bengal, or of the inconvenience which would re-

sult from a deviation so great as 18 per cent. from the existing standard, we made it our duty to seek the advice and opinion of those whom we considered most interested in the subject, and best able to form a sound judgment thereon; and we accordingly addressed letters to the Chamber of Commerce, the Collector of Sea Customs, and the Commissary General, all of whom, and the first after a second reference and the fullest deliberation, are of opinion, that the last scale given in this letter would be preferable, in consequence of its involving the smallest deviation from the existing state of things. In this opinion we are inclined to agree, and we accordingly recommend the same for adoption.

8. Should the Right Honorable the Governor in Council be pleased to approve of this recommendation, we beg leave to propose for adoption the accompanying revised tables of Madras Weights and Measures; and would also suggest that, on the receipt of his final sanction thereto, we should be permitted to offer such further advice as may be requisite, with the view of carrying the proposed changes into practical effect.

Weights.

		Troy lbs.	ozs.	dwts.
1 Tola,		0	0	7·5
3 Tolas	1 Pollum,	0	1	2·5
40 Pollums	1 Viss,	3	9	0
8 Viss	1 Maund,	30	0	0
20 Maunds	1 Candy,	600	0	0

Measures.

		Cubic Inches.
1 Olluck		12½
8 Ollucks	1 Measure,	100
8 Measures	1 Mercal,	800
5 Mercals	1 Parrah,	4,000
400 Mercals or 80 Parrahs	1 Garce,	320,000

9. The table of Measures here given is the same as that drawn up by the former Committee, and we consider it unobjectionable. In regard to the table of Weights, we feel it to be incumbent upon us to state our opinion, that, had it been possible, the introduction of a general system, which should have harmonized with the British Avoirdupois scale, would have been far more convenient and useful; we are also bound to record the opinion expressed by the Chamber of Commerce, that an uniform scale, framed upon the *decimal* principle, would be the simplest, as well as the most useful which could be adopted; but in this opinion, although agreeing entirely as to its truth as an abstract ques-

tion, we do not, in reference to the practical consideration of the case now before us, by any means concur.

Govt. of Fort St. Geo. to Govt. of India, 5th March 1841.

In reference to your letter of the 5th August last, No. 816, I am directed to transmit copy of a Report from the Committee appointed for the purpose of adjusting the value of the ordinary Weights and Measures in use at this Presidency, relatively with the Imperial Standard, and to request that this Government may be favoured with the sentiments of the Right Honorable the Governor General of India in Council on the subject to which it refers.

Govt. of India to Govt. of Fort St. Geo. 31st March 1841.

I am directed to acknowledge the receipt of your letter, and its enclosure, dated the 5th Instant, and to state for the information of the Right Honorable the Governor in Council, that, as an adjustment promising local convenience, the Right Honorable the Governor General in Council sees no objection to the sanction, by the Madras Government, of the tables of Weights and Measures proposed in the Committee's letter of the 18th February last.

Order of Govt. 19th April 1841, *Financial Dept. No.* 157.

Ordered, that a copy of the foregoing letter be transmitted to the Committee on Weights and Measures, with reference to their letter dated 18th February last, and that the tables of Weights and Measures proposed in that communication be sanctioned, and that the Committee be requested to submit the further suggestions which they may have to offer with a view to carrying the change of Weights and Measures into practical effect.

Committee of Weights and Measures to Govt. 4th June 1841.

1. We have the honor to acknowledge the receipt of an Extract from the Minutes of Consultation under date the 19th ultimo, forwarding a copy of a letter from the Secretary to the Government of India, dated 31st March, and directing that we should submit any further suggestions which we may have to offer, with a view of carrying the change of Weights and Measures into practical effect.

2. In obedience to these instructions, we have now the honor to submit the following recommendations for the approval and sanction of the Right Honorable the Governor in Council.

3. We agree with the late Committee of Weights and Measures in the opinion, that owing to the great confusion and utter uncertainty

which prevails throughout the country, with regard to the Native Weights and Measures, at various Stations, it would be useless, and would realize no practical benefit whatever, were an attempt made to reconcile their discrepancies, or to institute a comparison between them and any assumed Standard ; a work which has already been executed by the orders of the Honorable Court of Directors, and published in the supplement to Kelly's Cambist, under the title of "Oriental Metrology."

4. We are further of opinion that, as it is in the power of Government, (leaving untouched the provincial systems among the Natives,) to declare and fix the value which they think proper to attach to the Country Weights and Measures, and to recognise them in all their own transactions, the most advantageous course which can be pursued would be, that from and after the completion of the necessary preliminary arrangements, and the issue of a proclamation to that effect, no other *Country* Weights or Measures should be recognised in the Public Accounts, than such as correspond with the revised Tables which have already been submitted, and have received the sanction of the Right Honorable the Governor in Council.

5. The necessary preliminary arrangements above referred to, are, the preparation of, and supply, to every department in the service of Government, (both Civil and Military,) having occasion to use country Weights and Measures, of a Standard set of each, to be referred to merely for the purpose of comparison, and for occasional verification of those in common use, but not to be themselves applied to the latter purpose. It is not intended in this recommendation that the great expense should be incurred necessary to make these Standard Weights and Measures mathematically exact, but only practically so, that is, with such approximation to precise accuracy as may be attainable by ordinarily expert workmen, under intelligent superintendence. The following are the Weights and Measures which we think it would be expedient to prepare for each department:

Weights.	*Measures.*
1 Tola,	1 Olluck,
1 Pollum,	1 Measure,
1 Viss,	1 Mercal,
1 Maund.	1 Parrah.

6. The Weights we would recommend should be made entirely of gun metal, and the Measures of the stoutest sheet-iron or brass, (for the larger ones not less than ⅛ inch in thickness,) with the exception of the Parrah, which we are of opinion might be made, with sufficient accuracy, of well seasoned and well joined teak-wood, lined with sheet-iron or brass. As there will be a large number of these Standards to be made, probably not less than 800 or 1000 of each, Weights as well as Measures, the construction of which will require the employment of a consi-

derable number of workmen, and will need much careful superintendence, it will be necessary that instructions should be given to the Executive Department to commence upon the proposed supply; and with this object we take the liberty to suggest, that, if the Right Honorable the Governor in Council should think proper, the Military Board be requested to ascertain how many of the Departments will have to be supplied, and give orders for the proper number of Standard Weights and Measures being executed at their Manufactory, the individual Weights and Measures being in the first instance merely brought approximately near to their correct dimensions, and subsequently adjusted and stamped at the Assay Office.

7. As soon as the requisite number of sets of Standard Weights and Measures shall have been completed, and despatched to all the different Departments, and the same shall have been reported to Government, we would recommend that a Notification* be inserted in the Official Gazette, specifying the date upon which the various Departments connected with the Government will be required to adjust their Accounts, or rather such of them as may be kept in Country Weights and Measures, and commence upon the new system; sufficient time being allowed between the issue of this Notification, and the date for the introduction of the change, to allow not only for the receipt of the Standards by the Departments situated at the greatest distance, but also for the manufacture of copies therefrom for ordinary use.

* *Vide Gazette* 1846, *page* 969.

8. The Tables given in the Appendix, which shew the equivalents in Avoirdupois and Troy Pounds to the Country Weights proposed to be adopted, and the dimensions in inches and tenths of the different Measures now about to be introduced, may perhaps be useful in the preparation of the Standards, or may be thought necessary to be published in connection with the proclamation above referred to.

APPENDIX.

Revised Table of Madras Weights, showing the equivalents in Avoirdupois and Troy Weights.

Madras Weights.		Avoirdupois.			Troy.		
		lbs.	oz.	drs.	lbs.	oz.	dwts.
	1 Tola,......	0	0	6·582$\frac{6}{7}$	0	0	7$\frac{1}{2}$
3 Tolas	1 Pollum,....	0	1	3·748$\frac{4}{7}$	0	1	2$\frac{1}{2}$
40 Pollums	1 Viss,.......	3	1	5·942$\frac{6}{7}$	3	9	0
8 Viss	1 Maund,....	24	10	15·542$\frac{6}{7}$	30	0	0

1. When Weights are sent to be verified by Standard Weights, and only common scales or balances are available, the first thing to be done is to try the balance as to its degree of *sensibility*, its equilibrium is a dif-

ferent thing. Suppose a Maund Weight of 25 lbs. to be sent for verification. Put a Maund Weight in the right hand scale, and exactly counterbalance it by Weights in the left. If $1\frac{1}{2}$ Dram Weight, Avoirdupois, will then make a difference when placed in either one scale or the other, the balance may be considered good enough for the verification of a common Maund Weight of commerce. The Maund Weight sent for verification may then be examined thus. Place the Standard Maund Weight in the right hand scale, and exactly counterbalance it: then take it out and put in its place the Weight to be verified. If the beam shows an equipoise, the Weight is correct. It is of no consequence whether the arms of the beam be equal or not, or in other words, whether the scales are, or are not, correct.

2. To ascertain if the balance is in equipoise, put a Maund Weight as before into the right hand scale, and exactly counterbalance it in the left hand scale. Then take it out, and put in other Weights into the right hand scale, and produce exact equipoise this time in the right hand scale, not the left hand. It is now evident that the two Weights weighed in the right hand scale are equal to one another, remove the Weight from the *left* hand scale, and put therein the Weight taken out of the *right* hand scale, and if the beam shows a true equipoise, the balance is correct; if not, the beam, or the scales, can only be adjusted by some competent workman.

3. The same remarks hold good with reference to all other balances, large or small. If a beam will not turn with $\frac{1}{5000}$ part of the weight that may be in one scale, it cannot be used for very accurate purposes.

MEASURES.

Table of Madras Measures, showing their exact dimensions, as well as those suited to practice.

MEASURES.	Depth and Diameter inside, in Inches and Tenths.	Size for practice, in Inches and Tenths.		Capacity in Cubic Inches.	Weight of rain water contained by each Measure, the water being at 80° of Fahrenheit's Thermometer, in lbs Avoirdupois.
	Cylindric.	Diamr. Square.	Depth.		lbs. oz. drs. grs.
Parrah, - - -	17·2050	20×20	×10	4000	144 ·0 5 0
		Cylindric.			
Mercal, - -	10·0616	10·3	9·6	800	28 ·12 ·13 ·22
½ do. - - -	7·9859	8·2	7·6	400	14 . 6 · 6 ·24
¼ do. - -	6·3384	6·3	6·4	200	7 · 3 · 3 ·13
Measure, (Puddy,)	5·0308	5·0	5·1	100	3 · 9 · 9 ·20
½ do. - -	3·9930	4·0	4·0	50	1 ·12 ·12 ·23
¼ do. - - -	3·1692	3·2	3·1	25	0 ·14 · 6 ·12
Olluck, - -	2·5154	2·6	2·4	$12\frac{1}{2}$	0 · 7 · 3 · 6
½ do. - - -	1·9965	2·0	2·0	$6\frac{1}{4}$	0 · 3 · 9 ·17
¼ do. - -	1·5846	1·6	1·6	$3\frac{1}{5}$	0 · 1 ·12 ·22

1. The first column of figures shows the true depth and diameter, *internally*, of a cylindric Measure, containing the exact number of cubic inches that the Measure should contain, but as the decimals run too far for practice, the next two columns show the *internal* depth and diameter in inches, and tenths of inches, of the several Measures. These dimensions are not *perfectly* exact, but they are much nearer to the truth than any Native workman can approach it in making up the Measures. The Measures should be made as perfectly cylindrical as possible, and the bottoms should be flat, and neither bulge outwards nor inwards. The last column, giving the weight of rain water at 80° Fah. that each Measure should contain, affords a good check upon, and test of, the accuracy with which any Measure may have been fabricated.

2. A Garce of 3,20,000 cubic inches is equal in weight to 11,520 lbs. 12 ozs. 8 drs. Avoirdupois, of rain water, at 80° of Fahrenheit's Thermometer.

3. The Mercal filled with rain water at the same temperature, will be equivalent in weight to 1,120 Company's Rupees, if they are not worn.

Ext. Min. Con. 15th June 1841, *Financial Dept. No.* 234, *recd. from Govt.* 21*st June in con.* 8*th July* 1841, *Rev. Dept. No.* 835.

From the Committee on Weights and Measures, dated 18th February, 1841.
To the Secretary to the Government of India, dated 5th March 1841.
From do. do. 31st March 1841.
Order thereon, 19th April 1841.

2. Resolved, that copies of the above letter, and of the papers noted in the margin, be furnished to the Military Department, with a view to the number of Standard Weights and Measures required by the Commissariat and Ordnance Departments being ascertained.

3. Ordered, that the above papers be communicated also to the Revenue Board, through the Revenue Department, in order that the number of Weights and Measures of the proposed Standard, required by Collectors, may be reported. *(a)*

9TH SEPTEMBER, 1841.

From Hon'ble Court 16*th Dec.* 1840, *No.* 18.

Vide C. O. 27*th Jan.* 1840.
,, 23*d Feb.* 1843.

8. In this case it appears that an embezzlement to the extent of Rupees 4,600-8-0 had been committed by a Stamp

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(a) Under the above orders, a Standard Set of Weights and Measures was subsequently furnished, by the Military Board, in communication with the Board of Revenue, to each of the Collectors in the Provinces, and at the Presidency.

Vendor, which was reported to the Board of Revenue so long since as September 1835. The sum of Rupees 2,215-9-10 has been recovered, and the remainder, Rupees 2,384-14-2, remitted.

9. By Clause *first*, Section X. of Regulation XIII. of 1816, the distribution of Stamps in each District is placed "under the superintendence and responsibility of the Collectors of the Land Revenue." You admit that this "occurrence could only have happened under the very lax management and control exercised by the local Officers, for a long course of years, over this branch of their charge," and we think that, under these circumstances, the personal liability imposed by the Regulation should have been enforced against those Officers through whose negligence the loss occurred, or against their successors, who, by giving receipts for Stamped Paper, without duly satisfying themselves of its being in their custody, or in that of their Officers, rendered themselves responsible for the acts of their predecessors in office.

Ext. Min. Con. 6th in con. 23d Aug. 1841, *Rev. Dept. No.* 1031.

The Board of Revenue, to whom these paras. will be communicated, will be requested to notify generally to the Revenue Officers entrusted with the sale of Stamps, that, under the sentiments expressed by the Honorable Court, it is the determination of Government strictly to enforce, on every future occasion, according to their liability, the provisions of the Regulations.

16th September, 1841.

(*To Maritime Districts.*)

Vide C. O. 21*st Oct.* 1841.

* 28*th Aug. in con.* 16*th Sep.* 1841, *Rev. Dept. No.* 1096, *omitted, its accompaniments alone being given below.*

1. Ordered, that transcript of the foregoing Extract from the Minutes of Consultation,* be furnished to the Collector of Sea Customs at the Presidency, and to all Collectors of Maritime Districts. These officers will take measures accordingly to see that the rule adverted to by the Collector and Controller of Customs in Ceylon, is strictly followed.

Govt. of Ceylon, to Govt. of Fort St. Geo. 10*th Aug.* 1841, *No.* 35.

I am directed to annex the copy of a letter from the Officers of the Customs here, as well as a copy of the Order of Her Majesty in Council,† and of the Customs' Ordinance referred to, and to submit for the consideration of the Right Honorable the Governor in

† *For Order in Council, vide C. O.* 21*st Oct.* 1841.

Council, that it might be advisable to give directions in conformity with the recommendations of the Collector and Controller of Customs.

From Collector and Controller of Customs Colombo, to Govt. of Ceylon, 7th Aug. 1841, *No.* 145.

1. With reference to your letter of the 3d Instant, enclosing a copy of an order in Council, directing that the duties now levied upon articles, the produce and manufacture of the British Possessions in India, shall be reduced, or altered, to the same rates as are now imposed upon similar articles, the produce or manufacture of the United Kingdom, or of other British Possessions.

2. We have the honor to state, for the information of His Excellency the Governor, that, according to the Customs' Ordinance, no goods are deemed British, unless it is expressly stated in the Clearance of the Ship, that they are the produce of the United Kingdom, or some other British Possession; it may therefore be necessary for His Excellency to call the attention of the Governors at the several Presidencies to this circumstance, that they may direct their Officers at the different Ports within the Company's Territories, to attend to this rule when clearing Vessels to Ceylon, as otherwise the goods will lose the benefit contemplated by the Order in Council.

23D SEPTEMBER, 1841.

Vide C. O. 13*th Nov.* 1837.
,, 22*d May*, 1843.
See also C. O. 16*th July* 1849.

* 8*th in con.* 23*d Sep.* 1841, *No.* 45.

1. The Collector of Sea Customs at the Presidency has recently brought to the Board's Notice,* the disadvantages which are experienced by merchants exporting Sugar, from the article being unaccompanied by a Certificate of growth, and the loss to the grower from the diminished price that must necessarily be given for Sugar wanting such Certificate.

2. I am directed therefore by the Board of Revenue, to call your attention to the necessity of making the provisions of Act XV. of 1839 as extensively known throughout your District as possible, and of impressing on the cultivators and traders the importance of obtaining a Certificate of growth in the method prescribed by that Enactment.(a)

(a) *Vide Gazette of* 1840, *page* 635, *for Order in Council allowing the admission, in Great Britain, of Sugar, the produce of the Territories of Fort St. George, at the lower rate of duty.*

21st October, 1841.

(To Maritime Districts.)

Govt. of India to Govt. of Fort St. George, 28th Sep. 1841, *No.* 415.

Vide C. O. 16*th Sept.* 1841.
,, 29*th Nov.* 1841.

I am directed to transmit, for the information of the Right Honorable the Governor in Council, and for communication to the proper Officers, the annexed copy of a Notification with reference to the Order of Her Majesty in Council dated the 8th May 1841, on the subject of admitting into the Island of Ceylon, goods the produce and manufacture of the East India Company's Possessions, at the same rates of Customs' duty as articles the produce or manufacture of the United Kingdom, or of other British Possessions.

No. 154.

Fort William, Separate Department.

The 8th September, 1841.

1. With reference to the subjoined Order of Her Majesty in Council, the Governor General of India in Council is pleased to notify, that according to the Customs' Ordinance of the Ceylon Government, it will be necessary that articles, the produce or manufacture of the British Possessions in India, be so specified in the Clearance of the Ships by which they are imported, in order to secure the benefit of being admitted into that Island, with the same rates of Customs' Duty as are now imposed on similar articles, the produce or manufacture of the United Kingdom, or of other British Possessions.

2. The Officers at the different Ports within the East India Company's Territories, when clearing Vessels to Ceylon, will accordingly be pleased to make known this rule to exporters, and to attend to their applications for the insertion of the required particulars in the Clearance papers.

At the Court of Buckingham Palace, the 8th of May, 1841.

Present.

The Queen's Most Excellent Majesty in Council.

1. Whereas, by an Act of Parliament passed in the Session of Parliament held in the third and fourth years of the reign of His late Majesty King William the Fourth, intituled "An Act to regulate the Trade of the British Possessions abroad"—it is amongst other things enacted, that it should be lawful for His Majesty, by and with the advice of

His Privy Council, by any order or orders in Council, to be issued from time to time, to give such directions, and make such regulations, touching the Trade and commerce of, to, and from, any British Possession on or near the Continent of Europe, or within the Mediterranean Sea, or in Africa, or within the limits of the East India Company's Charter, except the Possessions of the said Company, as to His Majesty in Council should appear most expedient and salutary.

2. Now therefore, Her Majesty, by and with the advice of Her Privy Council, doth, in pursuance and in exercise of the powers and authority in Her vested by the Act above stated, order, and it is hereby ordered, that from and after the time when this order shall be made known in the Colonies hereinafter mentioned, by Proclamations of the Governors of the said Colonies respectively, the duties now levied at the Cape of Good Hope, Ceylon, New South Wales, Van Dieman's Land, Western Australia, Southern Australia, and New Zealand, upon articles the produce and manufacture of the British Possessions in India, shall be reduced, or altered, to the same rate as are now imposed upon similar articles, the produce or manufacture of the United Kingdom, or of other British Possessions.

3. And the Right Honorable the Lords Commissioners of Her Majesty's Treasury, and the Right Honorable Lord John Russell, one of Her Majesty's Principal Secretaries of State, are to give the necessary directions herein, as to them may respectively appertain.

Ext. Min. Con. 4th in con. 21st Oct. 1841, *Rev. Dept. No.* 1270.

The Board of Revenue having been requested, under date the 28th August last,* to issue the necessary instructions to the proper Officers, on the subject of the foregoing letter, upon a communication to the same effect from the Colonial Secretary at Colombo, it is now resolved that the Notification of the Government of India received therewith, be published in the Fort St. George Gazette, for general information.†

* *C. O.* 16*th Sep.* 1841.

† *See Gazette* 1841, *page* 817.

21st October, 1841.

1. I am directed by the Board of Revenue to acquaint you, that, although all requisitions of the Civil Magistrate for Troops for the preservation of the peace, must continue to be supplied by the Military Authorities, as heretofore, whether upon occasions of religious festivals or not, it is still the desire of the Right Honora-

ble the Governor in Council,* that Collectors generally will abstain from making application for Military aid upon such occasions, whenever it can be done with safety.

* *9th in con.* 21*st Oct.* 1841, *Rev. Dept. No.* 1280.

2. You will therefore be guided invariably, in future, with this communication of the sentiments of Government.

15th November, 1841.

Ext. Min. Con. 2*d in con.* 15*th Nov.* 1841, *Pub. Dept. No.* 176.

Vide C. O. 31*st May* 1838.
,, 21*st Mar.* 1842.

See also C. O. 17*th June* 1847.

2. Resolved that the following revised Notice be published in the Official Gazette,† with Translations in the Vernacular languages; and that the Board of Revenue be requested to cause it to be promulgated in the several Collectorates, in lieu of the one dated the 28th August last.‡

† *Vide Gazette* 1841, *page* 887.

‡ *Omitted.*

NOTICE.

With reference to Clause 12 of the Rules for Superannuation Pensions, and to the 1st and 9th of the General Rules for Civil Pensions, published at pages 73 and 74 of the Fort St. George Gazette for 1836, it is hereby notified, that a reward of not less than 5, and not exceeding 50, Rupees, according to circumstances, will be given for the earliest communication to the Officer of Government through whom the Pension was paid, of any real casualty that has occurred among Civil Pensioners, and which may not have been reported within three months from the date of its occurrence.

29th November, 1841.

(To Maritime Districts.)

From Hon'ble Court 1*st Sept.* 1841, *No.* 9, *received from Govt.* 30*th Oct. in con.* 11*th Nov.* 1841, *Rev. Dept. No.* 1352.

Vide C. O. 21*st Oct.* 1841.
,, 11*th Aug.* 1845.

1. We transmit, for your information, copy of a letter which we have received from the Assistant Secretary to the Board of Customs, representing that, in consequence of the Clearances usually granted by the Collectors of Customs in India, not containing any Certificate of origin, Merchants have been, in several instances, deprived of the benefit which would otherwise attach to the produce of the

Company's Possessions, imported into the Cape of Good Hope, and we desire that you will issue such instructions to the Collectors of Sea Customs under your Presidency, on the subject, as may appear to you to be necessary.

2. A communication to the same effect has been addressed to the Government of Bengal and Bombay.

Board of Customs London, to Hon'ble Court, 18th Aug. 1841.

1. The Board having recently received a communication from the Collector of this Revenue at the Cape of Good Hope, dated the 2nd June last, representing, with reference to a Memorial from the East India and China Association, to the Lords of the Treasury, referred to the Collector for his report thereon, that, owing to the form of Clearance usually granted by the Collectors of Sea Customs in the East India Company's Service, (at Calcutta, Madras and Bombay,) the Merchants have been, in several instances, deprived of the benefit which would otherwise attach to the produce of the Possessions of the Honorable East India Company, imported into the Cape of Good Hope, under the Order in Council dated the 10th August 1840, in consequence of the Clearances not containing any Certificate in respect of the origin or produce of the goods, but merely stating the fact of the goods having been exported from the respective Ports, and which of course include various Foreign Produce.

2. And in the absence of such Certificate of origin in the Clearance, or any other document to the like effect, the goods are necessarily "deemed Foreign," upon importation at the Cape, under the provisions of His late Majesty's Order in Council of the 22d February 1832.

3. I have it in command to signify the request of the Board, that you will bring the aforegoing particulars under the consideration of the Honorable Court of Directors of the East India Company, in order that such directions, as they may consider necessary, may be issued to the Collectors of Sea Customs in the several Presidencies in India, upon the subject.

20th December, 1841.

19th Nov. in con. 9th Dec. 1841, *Rev. Dept. No.* 1439. *See Note* 4 *to this C. O.*

1. The attention of the Board of Revenue has been recently pointedly directed, by Government, to the necessity and importance of attending to the proper education of Minors, under their superintendence as a Court of Wards, and to the better opportunities afforded for this

purpose, in the opinion of the Right Honorable the Governor in Council, from the recent foundation of a High School and University for Native Education, at the Presidency.

2. You will be pleased accordingly to give this subject your earnest attention, and you will report to the Board, on every occasion of an Estate coming under management, by reason of the minority of the owner, the course that seems most expedient to be pursued for the proper education of the Court's Ward, stating your opinion whether this object can best be attained by local instruction in the Province, or by the temporary removal of the parties to the University at Madras.

3. These observations equally apply to Wards of Court whose Estates are now under management, if there should be any such in your District at the present time.(a)

(a) *Note* 1.—" Something too may be done to promote the spread of education among the higher classes, by directing that, in every practicable instance, the Minors who are Wards of the Board of Revenue, may be educated at the Institutions supported by Government."—*Ext. Governor's Minute,* 12*th Feb.* 1841, *para.* 9, *received from Govt. with Note* 2.

Note 2.—" Resolved that para. 9 of the same Minute be transmitted to the Revenue Department, where the proposition of the Right Honorable the Governor, to promote the spread of education amongst the higher classes of Natives, by directing that, in every practicable instance, the Minors, who are Wards of the Board of Revenue, should be educated at Institutions supported by the Government, will receive attention."—*Ext. Min. Con.* 2*d Mar.* 1841, *Pub. Dept. No.* 209, *para.* 2, *received from Govt.* 23*d Mar. in con.* 8*th April* 1841, *Rev. Dept. No.* 393.

Note 3.—" 1. The Right Honorable the Governor in Council approves of the arrangement proposed by the Board of Revenue, for taking the Polliam of Poonganoor under management of the Court of Wards, in behalf of Emady Sunkara Royel, the eldest son of the deceased Poligar, and desires that the necessary instructions may be issued to the Principal Collector of Cuddapah, for carrying it into effect.

2. His Lordship in Council, in calling the attention of the Board of Revenue to the proposition for educating Minors, who are under their superintendence in their capacity of Court of Wards, observes, that this would, if practicable, be a fit opportunity for giving it effect, in the case of the two sons of the deceased Poligar."—*From Govt.* 19*th in con.* 29*th Nov.* 1841, *Rev. Dept. No.* 1435.

Note 4.—" The Right Honorable the Governor in Council observes, that the Board of Revenue seems to labor under an erroneous impression, in supposing that they were to defer the adoption of measures for the education of the Minors

20TH JANUARY, 1842.

Ext. Min. Con. 7th in con. 20th January 1842, *Rev. Dept. No.* 26.

Vide C. O. 10*th Feb.* 1840.
,, 26*th Feb.* 1846.

* *Board to Govt.* 11*th Nov.* 1841, *No.* 483.

It does not appear from the replies of the local Officers, submitted with the foregoing letter,* that a higher rate of taxation on Arrack and Toddy will be productive of any advantage. The practice however of selling liquor below the regulated rates should be peremptorily prohibited, and His Lordship in Council desires the Board of Revenue will instruct the Revenue Officers to visit every such infraction with the severest penalty, and, in future, not to accept the contract of the highest bidder, if he has been found, in previous years, to have violated this important condition of his lease.

24TH JANUARY, 1842.

Vide C. O. 31*st July*, 1834.

**Pol. Dept. No.* 437, *received from Govt.* 14*th in con.* 24*th Jan.* 1842, *Rev. Dept. No.* 62.

I am directed by the Board of Revenue to inform you, that, in consequence of an order having been passed by Government, under date the 9th November last,* directing that the duties of Resident as connected with the Tanjore Rajah, be conducted by Mr. Kindersley, the Principal Collector of that District; and that the Political Superintendence of the Poodoocottah State, hitherto exercised by the Resident at Tanjore, be entrusted to Mr. Blackburne, the Principal Collector of Madura; you are required to cause all process against the relations and dependants of the Rajah of Tanjore, and the subjects of the Rajah Tondiman, to be served through the abovementioned Officers respectively.

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under their charge, until the establishment of branch schools in the Provinces. In the opinion of His Lordship in Council, the High School now open at the Presidency affords the means of a very superior education, and he hopes the Board will bear the subject in mind, and when practicable, avail themselves of the advantages which it offers to their Wards."—*From Govt.* 19*th Nov. in con.* 9*th Dec.* 1841, *Rev. Dept. No.* 1439.

31st January, 1842.

From Hon'ble Court 28th July 1841, *No.* 8, *received from Govt.* 24*th Dec.* 1841, *in con.* 24*th Jan.* 1842, *Rev. Dept. No.* 1594.

55. Without entering upon a discussion of the respective rights of Government, and the Meerassidars, over the waste lands, (a point still under the consideration of the Superior Tribunal to which the case has been appealed,) it will be enough for us to state our opinion, that it is desirable that, in all cases where Poycarries propose to cultivate the waste lands of a Meerassy Village, their proposal should be, in the first instance, communicated to the Meerassidars, to whom, in the event of their being willing to cultivate, or to give security for the revenue assessable on the lands, the preference should be given. We consider that the Government has a clear right to the revenue to be derived from the conversion of waste lands into arable, but we at the same time think it preferable that this object should be attained, whenever practicable, without causing the intrusion of strangers into the Village community. [a]

(*a*) *Note* 1.—"31. From the perusal of the Decree of the Provincial Court, it appears to us that that Tribunal has declared the Law to be in accordance with what, in para. 55 of our Despatch dated the 28th July (No. 8) 1841, we desired might be generally adopted in practice, in similar cases, viz., that when proposals were made by Paracoody ryots for waste lands, in Meerassy Villages, they should, in the first instance, be communicated to the Meerassidars, to whom, in the event of their being willing to cultivate, or to give security for the revenue assessable on the lands, the preference should be given.

32. In the case which has now been brought under discussion, this course was not adopted by the Collector, and it would appear that the question still remains undecided, whether Government possesses the right, in the event of the Meerassidars refusing to cultivate, or to give security for the revenue, to alienate waste lands in Meerassy Villages, to Paracoody cultivators, either for a term, or in perpetuity. We trust, however, that on all occasions, care will be taken that the just rights of the Meerassidars shall be respected."—*From Hon'ble Court 3d July* 1844, *No.*17, *recd. from Govt.* 8*th in con.* 24*th Oct.* 1844, *Rev. Dept. No.* 1056.

Note 2.—"The Right Honorable the Governor in Council has only to observe, in reference to the foregoing Proceedings of the Board of Revenue,* that the principle which the Honorable Court have laid down† for the guidance of this Government, in the disposal of waste lands, is, that the ryots of the Village in which waste land is situated, should invariably have the option of holding it for cul-

* 15*th Feb.* 1849, *No.* 76, (379.)

† No. 8 of 1841, p. 55.
,, 26 of 1842, p. 47. ‡
,, 17 of 1844, p. 32.

‡ *The first and third are given above; and the second merely calls attention to the first.*

7TH FEBRUARY, 1842.

Ext. Min. Con. 18*th Jan. in con.* 7*th Feb.* 1842, *Rev. Dept. No.* 71.

Vide C. O. 18*th Jan.* 1841.
,, 29*th Aug.* 1842.

3. His Lordship in Council desires that in all Statements of Yeomiah Arrears, that may hereafter be submitted for his sanction, it may be distinctly explained, in the column of remarks, whether the Yeomiahdars deputing Vakeels are exempted from personal

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tivation, on certain terms. If they refuse, the Collector is justified in giving such land to strangers. In the present instance, it would appear that, because the ryots of the Village claim certain Pudoogay land, as belonging to their Village, others are to be barred from bringing it into cultivation. It is desirable often to prevent the intrusion of strangers into a Village, but it is clearly in the power of Government to give waste land for cultivation to others, which the ryots of the Village formally decline to undertake. If the land, the subject of Petitions Nos. 46, 1794, and 1831 of 1848, is Circar waste, (the Petitioners, it is observed, call it Surya Maunium held on service tenure,) the Governor in Council thinks the principle above explained should be adhered to."—*Ext. Min. Con.* 1*st in con.* 12*th Mar.* 1849, *Rev. Dept. No.* 214.

Note 3.—" With regard to the question mooted in para. 10 of the Board's Proceedings,* the Right Honorable the Governor in Council can only urge the carrying out of the principles stated in the Court's Despatch of the 3d July 1844.† Durkhasts for waste should invariably be communicated to the Meerassidars, that they may have the refusal, and they should be called on to give security for payment, (which should be strictly enforced,) whether they cultivate it or not. In the event of a case occurring where they pertinaciously decline either to cultivate the land, or pay the Assessment, a reference should be made to the Board of Revenue, who will, on due consideration, if they are satisfied that no other course is open to prevent a loss of Revenue to Government, authorize the Collector giving the Durkhastdar a permanent Puttah, on the same terms as to ordinary ryots.—*Ext. Min. Con.* 24*th July in con.* 2*d Aug.* 1849, *Rev. Dept. No.* 740, *para.* 13.

* 2*d July* 1849, *No.* 282, (1435.)

† *See preceding Note* 1.

Note 4. "1.—I am directed by the Judges of the Court of Sudder Udalut to acknowledge the receipt of your letter, No. 219, dated 12th Instant, acquainting them that the Board of Revenue have requested that they may be informed of the result of the reference made to the Judges, under date the 15th November 1825, respecting the interpretation of that part of Section XV. Regulation XXX. of 1802,‡ which regards Puttahs for clearing waste land, and bringing it into cultivation.

‡ *Vide Note* 1, *page* 103.

2. The Board of Revenue, in the concluding paragraph of their letter dated 17th October 1825, of which a copy accompanied the letter from the Secretary to Government, in the Judicial Department, dated 15th November 1825, state

attendance under the sanction of the Board of Revenue, and whether the parties so deputed are Yeomiahdars themselves, as required by paras. 3 and 4 of the Rules* for the Yeomiah Department.

* *Vide C. O.* 18*th Jan.* 1841.

6. As the Board of Revenue are authorized by the Rules of the 24th December 1840,† to exempt Yeomiahdars from the operation of Clause 3, and as it appears to His Lordship in Council to be desirable that the Board should see that, in all cases, the provisions of those Rules are duly at-

† *Vide C. O. quoted above.*

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their opinion, that Section XV. Regulation XXX. of 1802 'is applicable to Puttahs for clearing waste lands which are to be in force only for a definite period, according to the custom of the country'—and with reference to this paragraph the Judges were called upon to state their opinion 'as to the nature of the Puttahs which, under Section XV. Regulation XXX. of 1802, it is competent to Zemindars to grant, for clearing and bringing waste lands into cultivation.' It is observed, that 'the Regulation requires, as essential to the validity of the Puttahs, that they shall have been *bonâ fide* granted for these purposes;' but 'that this Enactment has been referred to as empowering Zemindars to alienate valuable lands by grants in perpetuity, subject only to the charge of a nominal quit rent, and exempt from liability on account of Arrears of Revenue due to Government from the Zemindary :' and the opinion of the Governor in Council is stated 'that this was never intended;' that 'the object of the provision in question was evidently nothing more than to prevent the preceding rules in the same Regulation from depriving Zemindars of the means of giving the requisite encouragement to the clearing and tilling of waste ; that is, granting Puttahs for such period, and on such conditions, as *bonâ fide* are necessary for that purpose.'

3. It appears to the Judges that the alienation of 'valuable lands,' as above described, is at variance with the provisions of Section XII. Regulation XXV. of 1802.

4. Section XV. Regulation XXX. of 1802 recognises the rights of the Proprietors of land to grant Puttahs for clearing and bringing waste lands into cultivation, and such Puttahs are declared to be binding on all future Proprietors : but the provisions of this Section do not render such lands exempt from attachment for Arrears of Revenue.

5. In respect to 'the nature of the Puttahs' which Zemindars are competent to grant for clearing and bringing waste lands into cultivation, no rules are prescribed in the Regulation, and the parties would therefore appear to be competent to enter into such agreements as they may think proper.

6. The Judges observe, that by Section VIII. Regulation VIII. of 1793, in the Bengal Code of Regulations, the nature of Puttahs, granted for this purpose, is particularly defined ; and this provision is illustrated by a case reported at page 49 of the second volume of the Reports of Cases determined in the Sudder Dewanny Udalut from 1812 to 1819 inclusive."—*Sudder Udalut to Govt.* 22*d Apl.* 1831, *received from Govt.* 17*th in con.* 19*th May* 1831, *Rev. Dept. No.* 511.

tended to by Collectors, he directs that, in future, all applications for payment of Arrears* of Yeomiah allowance be submitted for his sanction through that authority, instead of, as at present, through the Civil Auditor, in whose office however the disbursements will be subject to retrenchment, in the event of any over-payment appearing on the audit of the Collector's annual Accounts.

* *Vide C. O.* 15*th Feb.* 1847.

14th February, 1842.

From Govt. 7*th in con.* 14*th Feb.* 1842, *Rev. Dept. No.* 168.

Vide C. O. 15*th Apl.* 1839.

As it would appear from the great number of Petitions forwarded to Government, by persons residing in the Provinces, unaccompanied by any Endorsement, in direct opposition to the Petition Rules bearing date 16th May 1837,† that the order of Government contained in para. 2 of the Minutes of Consultation noted in the margin,‡ which enjoins that the greatest publicity possible be given to the Rules in question, has not been sufficiently attended to; His Lordship in Council requests that you will cause a further Circular to be prepared and sent to the several Collectors, calling their attention to the said Order, and directing them, with a view to the Petition Rules being more fully understood and acted upon by the people, to be careful to have them read and explained to the ryots when assembled at their Cutcherries, at each annual Settlement.

† *Vide C. O.* 29*th May* 1837.

‡ 16th May, 1837. *Circulated* 29*th do.*

21st March, 1842.

Vide C. O. 15*th Nov.* 1841.
" 25*th Sep.* 1845.

Under instructions from the Right Honorable the Governor in Council,§ I am directed by the Board of Revenue to request that you will, for the future, without fail, make an immediate report of all casualties in the Pension Department, direct to the Civil Auditor.

§ 5*th in con.* 21*st Mar.* 1842, *Rev. Dept. No.* 300.

21st March, 1842.

Ext. Min. Con. 4*th in con.* 21*st Mar.* 1842, *Rev. Dept. No.* 284.

Vide C. O. 22*d June* 1840.

The Right Honorable the Governor in Council considers it very desirable that

the result of all Suits instituted in the Courts against the local Authorities, and authorized to be defended at the Public expense, should be duly reported to Government, and he desires that this course may, in future, be invariably observed.

24TH MARCH, 1842.

(To Maritime Districts.)

From Hon'ble Court to Govt. of India, 13*th Oct.* 1841, *No.* 8, *received from Govt.* 7*th in con.* 24*th Mar.* 1842, *Rev. Dept. No.* 298.

(8.) Relative to the Voyage from Cochin to the Mauritius, made by the Ships "*Uranie*" and "*Gregorio*," with the British Flag, though under the command of Aliens.

40. We observe that the appointment of Foreigners to command these Vessels, respecting which a representation was made to us by the Commissioners of the Customs, took place in consequence of the declaration of Mr. Norton, Advocate General at Madras, that "he was not aware of any incapacity in an Alien at peace with us, to command Vessels under the British Flag." This opinion of Mr. Norton, which is dated 4th January 1832, is quoted only in part, but so far as we can judge from the passage quoted, Mr. Norton does not appear to have adverted to the Enactment of 6 George IV. Cap. 109, S. 12 and 16, then constituting the Navigation Law, by the former of which it is enacted that no Ship shall be admitted to be a British Ship, unless duly registered and navigated as such, and enacts "that every British registered Ship shall be navigated by a Master who is a British subject," and the latter of which Sections expressly enacts "that no person shall be qualified to be a Master of a British Ship, except the natural born subject of His Majesty," or persons naturalized or made denizens, or certain other persons there particularly described. The series of Acts of which this forms a part, have since been repealed, but* a new series, in nearly the same terms, is substituted by 3 and 4 William IV.; of which Cap. 54 S. 12 and 16* correspond exactly with what is above quoted.[a]

* *Vide* "*The Law relating to India*" *fourth Edition, page* 384-5.

(a) *Note* 1.—"I have the honor to acknowledge the receipt of an Extract from Minutes of Consultation, No. 133, dated 8th Ultimo, referring for my report the question submitted by the correspondence therein referred to, as to the

9TH MAY, 1842.

Ext. Min. Con. 12*th Apl.* 1842, *Mily. Dept. No.* 1826, *received from Govt.* 30*th Apl. in con.* 9*th May*, 1842, *Rev. Dept. No.* 551.

Vide C. O. 29*th Apl.* 1841.
,, 12*th Feb.* 1846.
*28*th Mar.*1842, *not circulated.*

1. The Right Honorable the Governor in Council directs that the foregoing letter* from the Quarter Master General of the Army, be communicated to the Revenue Department, in reference to an Extract from the Minutes of Consultation, in that Department, dated the 29th March 1842, No. 393.†

† *In con.* 11*th Apl.* 1842.

2. Attention is requested to the objections which have been urged against a fixed allotment of Carriage, &c. for Corps and Details marching from Station to Station, and against the exchange of Carts, &c. at an intermediate Station.

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‡ *Vide Gazette* 1849, *page* 995.

legality, under the new Navigation Act 12 and 13, Vic. C. 29,‡ of a British Ship being *commanded by* any other than a *natural born* British Subject.

2. The opinions of the Law Officers of Government, adverted to by the Collector of Sea Customs, had reference only to the legality of British Ships being *owned* by British subjects, (by domicile,) though not such by birth.

3. The new Navigation Act reserves certain departments of trade to *British Ships* only; and no one can be Master of a British Ship, except a natural born British Subject. This provision is expressly reserved by the new Navigation Act.

4. The local Act V. of 1850 gives liberty of the India coasting trade to *other* than British Ships, and Act XI. of 1850 authorizes general trading within the limits of the Charter, (under Act X. of 1841,) by Vessels of the build of any place.

5. But the restriction on the Navigation, by a Master who is a British born Subject, of a duly registered *British Ship*, is not repealed; consequently, although an Alien may command a ship confined to the Indian coasting trade, or one that is registered for the limited trade under the local Act X. of 1841, he cannot command a Ship exercising the privileges conferred by the Statute to *British Ships.*"—*Advocate General to Govt.* 2*d May* 1850, *recd. from Govt. with Note* 2.

Note 2.—"Ordered to be communicated to the Collector of Sea Customs, with reference to his letter of the 18th March last, No. 82. At the same time the Governor in Council desires to call the attention of the Collector, to Sec. VIII.§ Cap. XXIX. 12 and 13 Victoria."—*Ext. Min. Con.* 14*th May in con.* 9*th Sep.* 1850, *Mar. Dept. No.* 172.

§ *Vide Gazette* 1849, *page* 997.

3. Officers Commanding Regiments will be held responsible that the owners, &c. are not ill treated, that the Bandies and Bullocks are not overloaded, and that all claims on the Corps for Carriage, are adjusted as early as possible after the termination of the journey.

4. To facilitate the early adjustment of the hire of Carts, &c., His Lordship in Council directs that the following rule be established.

RULE.—On the arrival of a Corps at its destination, the Paymaster of the District, or other Officer from whom the pay of the Troops may be received, will advance to the Officer Commanding the Regiment, *on his receipt and responsibility*, a sum sufficient to meet all demands for Carriage supplied to the Corps on the march, the amount to be recovered on the *first* issue of pay made to the Regiment.

5. The Right Honorable the Governor in Council concurs with the Major General Commanding the Forces, that due and timely notice should, in all cases where it may be practicable, be given by Officers Commanding Regiments, to the Civil Authority concerned, (or if beyond the Frontier, to the Commissariat Department,) of the probable quantity of Carriage that will be required for the Regiment, or Detachment, about to march, and the Major General is requested to cause positive Orders to be issued on this subject.

4TH AUGUST, 1842.

Govt. of India to Govt. of Fort St. Geo. 17th June, 1842, No. 87.

Vide C. O. 15th Nov. 1838.
" *12th Sep.* 1842.
See also C. O. 16th June 1831.

I am directed by the Honorable the President in Council to transmit to you, for submission to the Right Honorable the Governor in Council, the accompanying copy of a letter to my address, from the Junior Secretary to the Government of India, with the Governor General, and to request that, with the permission of His Lordship in Council, the instruction for docketing all letters, may be observed in your correspondence with the Government of India.

Junior Secy. to Govt. of India, with the Governor General, to Offg. Secy. to Govt. of India, 4th June 1842.

1. The Right Honorable the Governor General of India has directed me to request that you will, with the permission of the Honorable the President in Council, instruct all Officers in communication with your Department, to docket their letters when addressing Government. You

will be pleased to observe the same rule on all occasions, as much inconvenience has been felt in the omission of this practice.

2. His Lordship not only requires all letters addressed, to indicate by whom they are written, with the dates and subjects, and to have all their enclosures* duly numbered, but also that the enclosures should have an endorsement in order to show the names of the writers, and the persons addressed, with the date and subject of each paper, as well as its number as an enclosure of the Despatch.

* *Vide C. O. 13th July* 1826, *para.* 7.

Ext. Min. Con. 28*th July in con.* 4*th Aug.* 1842, *Rev. Dept. No.* 459.

1. Ordered that the instructions communicated above, be observed from this date in the correspondence with the Government of India.

2. Ordered also that the foregoing letter, and its enclosure, be communicated to the Boards of Revenue and of Public Works, and to the Judges of the Sudder and Foujdary Udalut, in view to the adoption of the same forms in their correspondence with Government, and for the issue of similar instructions to all Officers in communication with their Departments.

29TH AUGUST, 1842.

From Honorable Court, 27*th April* 1842, *No.* 7.

Vide C. O. 4*th June* 1840.
" 23*d Feb.* 1843.

17. When small spots of land are held by Europeans, under Government Grants, as the sites of houses, compounds, &c., it would not appear expedient to disturb existing arrangements; but when lands are held under the same authority, for purposes of cultivation, we think that the Government demand should not exceed the ordinary rate of Assessment of the District.

Ext. Min. Con. 10*th in con.* 29*th August* 1842, *Rev. Dept. No.* 986.

4. A copy of this para. will be furnished to the Board of Revenue, with reference to the Order of Government No. 1655, dated 27th December 1839,† with instructions to carry into effect, from the commencement of the current Fusly, the wishes of the Honorable the Court of Directors, in respect to lands held by Europeans under Government Grants, for purposes of cultivation.

† *In con.* 16*th Jan.* 1840, *Rev. Dept.*

29TH AUGUST, 1842.

From Hon'ble Court, 18th May 1842, No. 12, received from Govt. 15th in con. 29th Aug. 1842, Rev. Dept. No. 992.

Vide C. O. 7th Feb. 1842.
,, *22d May* 1845.

2. One half the allowance of Rs. 42 per Annum, enjoyed by the late widow of a Yeomiahdar in Cuddapah, continued to her Son for life.
3. Three-fourths of the Pension of Rs. 984-6 per Annum, enjoyed by the late Ramgareddy, a Poligar Pensioner in Cuddapah, continued, in equal shares, to four females of his family.

8. We approve the decision of the Government of India in these cases, as we think that whenever you see reason to entertain applications for the continuance of Pensions, not strictly hereditary, to the surviving Members of the family, some reduction should be generally made in the amount, so as to provide for their gradual extinction.

12TH SEPTEMBER, 1842.

Vide C. O. 4th Aug. 1842.
,, *28th Oct.* 1847.
See also C. O. 7th July 1823.

With reference to the order of Government dated 19th Ultimo, published at page 635 of the Official Gazette of the current year, regarding the form to be observed in endorsing letters. I am directed by the Board of Revenue to request, that all Statements, and other Documents, transmitted to this Office, unaccompanied by letters, be also endorsed in the manner prescribed for letters in the order of Government above referred to.

13TH OCTOBER, 1842.

From Hon'ble Court, to Govt. of India, 4th May, 1842, No. 5.

25. 26. Formation of a Penitentiary within the enclosure of the Tomb of Secundra.

21. In our Despatch of the 30th March, No. 4, 1842, para. 5, we have expressed our hope that, in the use to which the Tomb at Secundra has been applied, offence has not been given to the religious feelings of the Mahomedan population. We think it further necessary to draw your attention to the sentiments conveyed to you in our Despatches of the 23d of February 1813, para. 26, and 26th April 1820, para. 131 to 133, viz., that the

credit of our administration is connected with the preservation of such a memorial of the former splendour of the Indian Empire, and that it is essential to the character of our Government that the religious prejudices and rights of the Natives, whether of the Mahomedan or Hindoo persuasion, should, on all occasions, be respected and maintained. We find it difficult to reconcile with these sentiments the idea of Acbar's Tomb at Secundra being employed as a receptacle for Prisoners, and unless you shall be of opinion that there is ample ground for our being satisfied on that point, we desire that such an appropriation of the building may be immediately discontinued.

Ext. Min. Con. 4th in con. 13*th Oct.* 1842, *Rev. Dept. No.* 589.

Ordered that the foregoing letter,* and its enclosure, be transmitted to the Court of Sudder Udalut, and the Board of Revenue, in view to the attention of the Judicial and Revenue Officers, respectively subordinate to them, being particularly drawn to the sentiments expressed by the Honorable the Court of Directors, in regard to the appropriation of public Edifices in a manner likely to be repugnant to the feelings of the community.

* *Govt. of India to Govt. of Fort St. George,* 26*th Aug.* 1842, *omitted, enclosure given above.*

24TH OCTOBER, 1842.

Vide C. O. 13*th July* 1826, *para.* 27.

Agreeably to the Rules for the issue of Stationery,† published at page 407 of the Official Gazette of 1841, your Indents should be submitted to the Military Board, through this Board as the controlling authority, and should be in duplicate. The Military Board having brought to notice‡ that this rule has been in some instances neglected, I am directed to request your attention to it for the future.

† Rule 1.

‡ 10*th in con.* 24*th Oct.* 1842.

31ST OCTOBER, 1842.

(To Maritime Districts.)

Vide C. O. 21*st May* 1821, *para.* 2.

Resolved that a copy of the foregoing§ Extract from the Minutes of Consultation, be communicated for the information and guidance of the Collec-

§ *Annexed.*

tors in all the Maritime Districts, with reference to the Circular from this Office dated 18th December 1837.* In accordance with this order, all charges in the Marine Department should in future be submitted, for the sanction of Government, through the Marine Board.

* *Cancelled by this C. O. and consequently omitted.*

Ext. Min. Con. 22d in con. 31st Oct. 1842, *Mar. Dept. No.* 334.

The Most Honorable the Governor in Council observes, that the suggestions of the Marine Board, the adoption of which was authorized by Government under date 28th November 1837,† have not been strictly observed, as charges on account of Flag Staffs, salvage on Flotsams and Jetsams, &c., continue to be submitted through that Board; and it appears to the Government, on a reconsideration of the order above quoted, that both from the nature of the charges alluded to, and from the Honorable the Court of Directors having recently directed the correspondence respecting the Paumbum Passage to be conducted in the Marine Department, the Order in question should be considered as cancelled.

† *Received from Govt. 5th in con.* 18*th Dec.* 1837, *Rev. Dept. No.* 1750. *Transferring certain duties previously belonging to the Marine, to the Revenue, Dept.*

23D FEBRUARY, 1843.

From Hon'ble Court, 24th Aug. 1842, *No.* 25.

Vide C. O. 29*th Aug.* 1842.
,, 8*th July* 1844.

These Rules,‡ by which a limit is fixed to the recovery of Arrears which have accumulated on lands held under Government Grants, through the negligence or ignorance of the local Officers, appear to be equitable, and accordingly have our approbation. We also approve of your having directed that, in cases where houses are occupied, situated on land for which no Government Grant has been taken out, the Assessment leviable on the land should in future be collected.(*a*)

‡ *C. O.* 4*th June* 1840.

(*a*) *Note* 1.—"1. I am directed by the Board of Revenue to submit, for the orders of the Most Noble the Governor in Council, the accompanying letter from the Collector of Madras,§ reporting upon a Petition addressed to this Office by Cunnakummal and Runganaick Ummal, inhabitants of Pursewaukum.

§ *22d Sep. in con. 22d Oct.* 1846.

2. From this it will be seen, that these women own two houses, of a monthly rental of Rupees 3-8, and Rupees 14. *Part* of the ground occupied by one of

23d February, 1843.

Vide C. O. 9*th Sep.* 1841.
,, 8*th Nov.* 1847.

I am directed by the Board of Revenue, under instructions from Go-

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the houses, is held under a Certificate, and on this part Quit Rent has been regularly levied; but for the remaining portion, and for the entire ground on which the other house is built, no Certificate has been issued, nor has any Quit Rent hitherto been collected. In the year 1844, Petitioners solicited a Certificate for this latter portion of their premises, when they were informed, that before such document could be issued, they must pay Quit Rent upon the Ground in question, in arrear from the date on which their houses were first erected on it, or for more than 30 years, amounting to Rupees 162-12. This demand has been made under the order of Government conveyed in a letter from the Acting Secretary to Government to this Office, dated 21st August 1832,* para. 15; but as, in the present case, such a charge would bear hardly upon the parties, the Collector proposes that it be limited to the period which has elapsed since the houses came into their possession, or thirteen years, whereby the amount payable would be reduced to Rupees 68-4. This however would still be a heavy demand in reference to the circumstances of the parties.

* *In con.* 30*th Aug.* 1832, *Rev. Dept. No.* 746.

3. In their letter to Government, 31st October 1844,† the Board, in submitting for consideration a case in which heavy Arrears of Quit Rent had been demanded on certain property at Madras, prior to the issue of a Certificate which had been applied for, suggested, that in that case, Arrears should not be charged for the period prior to that at which the individual had inherited the property; and they further recommended, that, as a general rule, Arrears should not be charged, in such cases, for any period prior to that at which the property had come into possession of its present owner, and should not, in any instance, be carried back for a longer time than *five* years. The Government—Extract Minutes Consultation 10th December 1844‡—directed that, in the case immediately referred to them, the demand for Arrears of Quit Rent should be restricted to those which had accrued since the party had succeeded to the property, but passed no orders on the general rule proposed by the Board.

†*No.* 505 (2239.)

‡ *In con.* 2*d Jan.* 1845, *Rev. Dept. No.* 1286.
Note.—The correspondence then submitted did not show for what period Arrears would be chargeable in the case then brought to notice, if adjusted on the principle mentioned in the text. From a reference to the Collector of Madras, it has however been ascertained,§ that the Arrears collected on that principle, in the instance in question, were for upwards of 16 years.

§ 26*th Oct. in con.* 2*d Nov.* 1846.

4. The present reference from the Collector has led the Board to recur to the recommendation contained in their letter of 31st October 1844, already mentioned. They would observe that the rule therein suggested is analogous to that which has already been sanctioned by Government under date 24th April 1840,‖ in regard to property held on Government Grants in the Provinces, and that a con-

‖ *C. O.* 4*th June* 1840.

vernment,* to call your attention to the orders of the Honorable the Court of Directors, circulated under date 28th October 1839, on the subject of the responsibility attaching to Officers in charge of Stamps; and to state that the Honorable Court have again directed† that those orders be strictly enforced in any case of Stamp embezzlement which may occur. The Board therefore request your particular attention to the orders in question.

See also C. O. 28th Oct. 1839.

* *11th Jan. in con. 2d Feb.* 1843, *Rev. Dept. No.* 28, *para.* 17.

† *24th Aug.* 1842, *No.* 26, *para.* 41, *received with the order quoted above.*

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trary practice at Madras will not only, in many cases, as in that now under submission, operate harshly towards individuals, but may tend to deter parties generally from applying for Grants for their premises. As a further reason in favor of the rule, it may also be mentioned, that the neglect to pay Quit Rent proceeds, in most of such cases, from no fault on the part of the Proprietors of the lands, but simply from the fact of no demand having been made upon them.

5. Under these circumstances the Board beg to renew their recommendation, that, in all cases in which application may hereafter be made for the issue of Grants or Certificates for lands at Madras, the demand for Arrears of Quit Rent on such ground be limited to five years, or to the time for which the present owner has been in possession, if within that period, and they would also suggest that the case of the Petitioners now brought to notice, may be disposed of on this principle."—*To Govt. 2d Nov.* 1846, *No.* 529, (2282.)

Note 2.—" 1. The Governor in Council has had under his consideration the case of Cunnakummal and Runganaick Ummal, as brought to the notice of Government in the foregoing letter, as well as the circumstances under which Arrears of Quit Rent have been demanded on lands occupied by two houses belonging to them. The Board advert to a proposition contained in their previous letter of the 31st October 1844, No. 505, and now recommend, as a general rule, that in all cases in which application may hereafter be made for the issue of Grants, or Certificates, for lands at Madras, the demand for Arrears of Quit Rent on such ground be limited to five years, or for such period within that term, as the present owner may have been in possession.

2. The Governor in Council observes, that the Honorable Court of Directors, in para. 34 of their Revenue letter No. 13, dated 22d September 1846,‡ a copy of which will now be furnished to the Board of Revenue, in commenting upon the proposition contained in their letter of the 31st October 1844, remark, that to fix the period when the party came into possession as the limit for the collection of Arrears would operate unequally, and be objectionable; and suggest that a definite term should be prescribed for which only Arrears should be collected previously to issuing the Certificate, in cases where the Collector is satis-

‡ *See Note 3 following.*

9TH MARCH, 1843.

Vide C. O. 3d Aug. 1840.

See also C. O. 9th Feb. 1832.

Several instances having lately occurred, of the salaries of Tahsildars, dismissed by Collectors without the previous sanction of the Board of Revenue, having been appropriated to the payment of their successors, and much embarrassment experienced in consequence, in adjusting the pay where the dismissed parties have been restored to their situations, I am directed by the Board of Revenue to call your particular attention to the orders of Government under date 19th May 1835,* and, in reference to para. 6, to desire that no Tahsildar may

* *Vide Note to C. O. 27th March* 1837, *page* 226.

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fied that no demand has been previously made, and that the payment of Quit Rent has not been fraudulently or knowingly withheld by the party in possession.

3. The proposition of the Board of Revenue so far meets the wishes of the Honorable Court, as in that it fixes a specific term for the Collection of Arrears, and the Governor in Council, in approving the general rule, under the reservations contained in the Despatch referred to above, directs that the case of the Petitioners Cunnakummal and Runganaick Ummal, be disposed of accordingly."—*Ext. Min. Con.* 11*th Dec.* 1846, *in con.* 11*th Jan.* 1847, *Rev. Dept. No.* 1273.

Note 3.—" We observe that the Board of Revenue proposed to lay down, as a general rule for regulating the demand of Arrears for Quit Rent, that ' in all cases of lands hitherto unassessed with Quit Rent, whether built upon, or cultivated, no demand should be made for any period earlier than that in which the party came into actual possession, whether by purchase, or inheritance, and that in no instance should a demand for Quit Rent on land hitherto unassessed, be made for any period in arrear beyond five years.' You passed no order on this portion of the Board's letter, but we think it desirable that a rule should be laid down for the guidance of the Collector in similar cases. To fix the period when the party came into possession, whether by purchase, or inheritance, as the limit beyond which no arrears should be collected, would be objectionable, as it would obviously operate unequally in cases similar in all other respects than that of the commencement of the actual incumbents' occupancy, and we should prefer that a definite term should be prescribed for which only Arrears should be collected previously to issuing the Certificate, in cases where the Collector is satisfied that no demand has been previously made, and that the payment of Quit Rent has not been fraudulently, or knowingly, withheld by the party in possession."—*From Hon'ble Court* 22*d Sep.* 1846, *No.* 13, *para.* 34, *received with Note* 2 *above.*

be dismissed, or his salary appropriated, without the sanction of the Board being first obtained for his dismissal.

30TH MARCH, 1843.

(To Districts having Salaried Post Masters.)

Ext. Min. Con. 9*th Feb.* 1843, *Pub. Dept. No.* 149.

Vide C. O. 30*th Oct.* 1843.

* *From Govt. of India,* 11*th Jan.* 1843, *No.* 114.

Under the authority conveyed in the foregoing* letter, the Most Honorable the Governor in Council directs the abolition, from the 1st April, of the Overseers in the Post Office Department, within the limits of this Presidency, the duties required of them being, from the above date, entrusted to the Tahsildars, or District Authorities; and with reference to its concluding para. desires the Post Master General to state, whether a less number of runners than that proposed in his communication of the 11th November last, to be maintained in the ranges of Cuddapah and Bellary, would be sufficient.

Ext. Min. Con. 11*th Mar.* 1843, *Pub. Dept. No.* 234.

3. The Post Master General will point out the mode in which he desires Collectors to assist the Salaried Post Masters in communicating with, and in maintaining due control over, the runners in their respective ranges.

Post Master General to Government, 14*th March* 1843.

1. With reference to the Extract from the Minutes of Consultation dated 11th March 1843, I have the honor to state, that, in obedience to the directions therein contained, instructions have been issued for the abolition of all Overseers within the Company's Territories, subject to the jurisdiction of this Government.

2. With reference to the last para. of the Extract from the Minutes of Consultation under acknowledgment, I have the honor to suggest, that the several Collectors where Salaried Post Masters are maintained, may be requested to instruct the Tahsildars, and other District Authorities, on the different lines of road, to afford the several Post Masters every assistance in their power, for the speedy transit of the Mails; to maintain an efficient control over the runners, particularly in placing cooly runners at each stage for the transport of the Overland packets to and from Bombay; to ensure the same cooly runners who are post-

ed in a month being engaged for the successive months, instead of placing fresh men each month, and prompt payment to the cooly runners, as well as permanent runners; to aid the runners in conveying the Mails over Streams and Nullahs without any detention; and to investigate the cause of delays or slow progress of the runners, and to report the result thereof for the information of the Post Master.

Ext. Min. Con. 23d in con. 30th Mar. 1843, *Pub. Dept. No.* 265.

* *From Post Mr. Genl.* 14*th March* 1843.

† 9th Feb. 1843, No. 149.
11th Mar. 1843, No. 234, para. 3.

Resolved, that the above letter,* and the orders of Government of the dates noted in the margin,† be communicated to the Revenue Board, with a request that they will issue the requisite instructions to the several Collectors within whose Districts Salaried Post Masters are maintained, to give effect to the suggestions therein contained, for promoting the efficiency of the Post Office Department.

22d May, 1843.

(*To Maritime Districts.*)

Ext. Min. Con. 12*th in con.* 22*d May*, 1843, *Rev. Dept. No.* 492.

Vide C. O. 23*d Sep.* 1841.
,, 20*th July* 1843.

‡ *Mysore since declared British, vide C. O.* 15*th Aug.* 1844.

1. Resolved, that the opinion of the Advocate General, "that the States of Mysore‡ and Travancore must be considered as Foreign, in reference to the Sugar Act XV. of 1839," be communicated to the Board of Revenue, with reference to their letter of the 15th of December 1842, No. 41.

2. In respect to the Provinces of Kurnool, Belgaum, and Dharwar, His Lordship in Council thinks, that there can be no question that they are, to all intents and purposes, British Possessions; and Sugar imported from thence cannot therefore be treated as Foreign, under the provisions of the said Act.

29th May, 1843.

Vide C. O. 23*d Jan.* 1840.
See also C. O. 7*th Aug.* 1826.
,, 24*th Mar.* 1834.

Instances having occurred of Collectors having proceeded to the sale of lands, in satisfaction of Arrears of Revenue, without having first obtained the authority of the Board of Revenue, as prescribed in Sec. V. Regulation XXVI. of 1802; I

am directed to call your attention to the instructions contained in para. 76 of the Board's Proceedings dated 19th June 1826, circulated under date 7th August of that year, and to request that those instructions may be carefully attended to in future.(a)

(a) *Note* 1.—"In the meanwhile the Governor in Council deems it sufficient to observe concerning three points stated in your Secretary's letter: 1st, That, unless the Land Revenue of Malabar is to be abandoned, it is necessary that land should be sold for Arrears of Revenue; in all cases however, wherein an inadequate price is offered for the land, it will be proper to buy it in for the Government: 2d, That unauthorized sub-divisions of the revenue payable for an Estate, to correspond with sub-divisions of the Estate itself, are not binding on the Government; but that the whole Estate continues answerable for the whole revenue with which it is assessed. 3d, That the person in possession of an Estate is, in the first instance, responsible for the revenue, on the principle of its being payable out of the produce; but that failing the possessor, the owner is responsible, on the principle that the land is security for the revenue. The two principles are uniformly acted upon in the practice of distraining for Arrears of Revenue, first, the produce of the land, and ultimately, the land itself."—*From Govt.* 31*st May in con.* 14*th June* 1819, *Rev. Dept. No.* 292, *para.* 2.

Note 2.—"His Lordship in Council further remarks, that if sales of Estates are declared to be subject to confirmation by the Board of Revenue, and Government, they should not be annulled without the sanction of Government."—*Ext. Min. Con.* 30*th Aug. in con.* 13*th Sept.* 1841, *Rev. Dept. No.* 1103, *para.* 12.

Note 3.—"With reference to your proposal that the sales of land shall in future take place at the Talook Cutcherry, in the presence of the Tahsildar, I am directed to state, that the Board are desirous that sales of land should, in all practicable cases, be made in the presence of one of the European Officers. The Board conceive that each of the Sub-Collectors may arrange so as to superintend all the sales in his own Division, without much inconvenience; and that the same may be done, without neglecting more pressing duties, by yourself, and your Assistants, in the Division under your own immediate management: of course you will depute your Assistants to those Talooks which you cannot conveniently visit yourself."—*To Prin. Collr. Tanjore,* 14*th Dec.* 1829, *No.* 2173, *para.* 4.

Note 4.—"1. I am directed by the Board of Revenue to acknowledge the receipt of your letter of the 29th ultimo,* enclosing one from the Acting Sub-Collector, explaining the circumstances under which he placed certain persons in confinement on account of Arrears of Revenue, after selling their moveable property, and exposing their land for sale.

* *In Con.* 8*th Nov.* 1830.

2. The Board are exceedingly averse to the use of extreme measures for the recovery of Arrears of Revenue from ryots. In general, they have no means for paying, but what they derive from their cultivation, and if the measures of coercion be of such a nature as to prevent them from carrying on their cultivation

1st June, 1843.

Vide C. O. 30th Mar. 1846.

* *E. M. C. 18th May, in con. 1st June 1843, Rev. Dept. No. 516.*

The attention of the Board of Revenue having been directed* to the circumstance of certain ready money Allowances, granted to the families of Poligars and others, in lieu of resumed lands, &c. being, in some Districts, adjusted by a deduction from the Kistbundy Beriz of the Annual Settlement, without being exhibited in the Accounts of Pensions forwarded to the Accountant General and Civil Auditor; I am directed to request that you will state whether there are any Pensions so adjusted in your Collectorate, and if so, that you will hereafter cause them to be entered in your Accounts, and checked in the same manner as all other Pensions.

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efficiently, the result must be injurious both to their interests, and those of the Government. Instead of recovering Arrears, the Government will probably suffer a loss of current revenue. In the Circular instructions of the Board under date the 16th March 1818,† it was particularly pointed out, that it is the duty of a Collector to prevent the collection of the revenue to so injurious an extent—to such an extent, for instance, as to compel a cultivator to sell his plough and cattle, and seed grain. It is stated that the moveable property of the persons confined by the Sub-Collector was sold previously to their confinement; no exception is made, and it is to be presumed that if they were possessed of ploughs, &c. they were sold in common with their other property. If any of them is entirely dependent on his annual cultivation, the Board cannot conceive that advantage can be gained from first selling all his property, and then committing him to Jail, when an impoverished debtor is not likely to acquire the means of discharging his debts. The only case in which such measures are, in the opinion of the Board, justifiable, is when a cultivator has independent means, and is able to provide for the cultivation of his lands, while he is himself absent. In such cases it may be necessary occasionally to make an example of severity upon a person who has dishonestly withheld payment of his debt to Government. It does not appear to have been satisfactorily ascertained that any of the persons confined has other means wherewith to discharge the Arrears against him, than are requisite to enable him to carry on his cultivation; but if you have reason to believe that any of those persons whose conduct you think has been fraudulent, (Putcha Moodily for instance,) is possessed of property which may be made available for the discharge of his Arrears, without preventing him from continuing his cultivation, the Board will not object to his being kept in confine-

† *Vide page 149, Note 1, para. 3.*

8TH JUNE, 1843.

From Hon'ble Court, 1st Mar. 1843, *No.* 4, *received from Govt.* 24*th May in con.* 8*th June* 1843, *Rev. Dept. No.* 545.

..

Vide C. O. 2*d Nov.* 1837.
,, 15*th July* 1839.
,, 30*th May* 1844.

* *No.* 1155 *paras.* 4 *and* 5.

5. Sentiments similar to those which we have above expressed, were subsequently placed on record by the Board of Revenue, in their Proceedings of 16th July 1840.* "In all cases where malversation and corruption is charged in acts of a tangible and specific nature, and more especially when the Native Servants charged are of the rank and standing of Serishtadar, Naib Serishtadar, or Tahsildar, it seems due to the parties, if the preliminary investigation should warrant the prosecution of the charge, that one or more accusations most easy of

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ment as an example; those however who are actually dependent on their cultivation, the Board desire that you will release.

3. The Board repeat their order that no land be sold without their authority. In applying for authority to sell the land of ryots for Arrears of Revenue, they will expect you to explain the circumstances of the case."†—*To Collr. Tinnevelly,* 22*d Nov.* 1830, *No.* 2039.

†*Vide C. O.* 23*d Jan.* 1840.

Note 5.—"1. I am directed by the Board of Revenue to acknowledge the receipt of your letter of the 22d ultimo,‡ enclosing copy of a letter from Mr. Babington, the Sub-Collector.

‡ *In Con.* 28*th July* 1831.

2. With reference to the observations of Mr. Babington on the subject of selling the cattle of ryots, I am directed to state, that it is the desire of the Board, and the Government, that the *rule* should be, not to sell the ploughing cattle of ryots, even when no other property may be forthcoming, and that the exceptions from it should be very rare, and only allowed under special circumstances requiring the exercise of rigor. In the Circular instructions of the Board under date the 16th March 1818, it was particularly pointed out that it is the duty of a Collector to prevent the collection of the revenue with such strictness, and to such an extent, as to compel a ryot to sell his cattle. If the measures of coercion be of such a nature as to deprive the ryots of the means of carrying on their cultivation efficiently, the results must be injurious, not only to their interests, but to those of the Government. In the present instance it does not appear that the measure of selling the cattle was injurious to the parties to whom they belonged, and the Board think that Mr. Babington did what was proper on the occasion."—*To Prin. Coll. North Arcot,* 4*th Aug.* 1831, *No.* 1425.

Vide page 149, *Note* 1, *para.* 3.

being substantiated, if true, or refuted, if false, should be selected for trial, under the formal course of proceeding laid down by Regulation IX. of 1822, and by the Board's Standing Orders thereon. The Record, Defence, and Judgment should be formally entered, and the case submitted in Appeal, if need be, in the manner prescribed by the Regulations."

"The Board of Revenue will not, in cases of the nature above described, sanction hereafter the dismissal of a Superior Native Servant, when these preliminaries have not been observed."

6. We entirely concur in these observations, in as far as they apply to Regulation IX. of 1822. No dismissal, involving either disqualification, a loss of retiring allowance, or any penalty whatsoever, should be inflicted, without a strict observance of the formalities laid down by the abovementioned Regulation. The right of the Government to inquire into the characters and qualifications of our Native Officers is declared by Regulation VII. of 1822, and as your Government have confided to the Board of Revenue the power of inquiring into the fitness of the Officers employed on the Collectors' Establishments, and declared it to be "their duty to dismiss those who are evidently unfit for the situations in which they are employed,"* we trust that there will seldom be occasion to resort to the summary removal of Officers who have attained, by long service, situations of trust in your Native Establishments, under Regulation VII. of 1822. Cases may indeed arise, in which circumstances of suspicion may be elicited, so strong against an individual, as to produce a moral conviction of his being unfit to continue in the Public Service, although it may be impossible to procure evidence of such a nature as would be received in a Judicial proceeding; but in such cases of mere suspicion, unsupported by Judicial evidence, we cannot consent to the infliction of any disqualification, disgrace, or pecuniary loss, beyond deprivation of Office.

* *Vide C. O. 27th Jan.* 1823, *para.* 4.

6TH JULY, 1843.

(To Maritime Districts.)

Vide C. O. 8th Dec. 1845.

I am directed by the Board of Revenue to forward the accompanying correspondence, on the subject of goods, the produce or manufacture of Foreign Settlements, shipped for the United Kingdom on British Vessels, and to request your adoption of the check suggested by the Collector of Customs in London, viz., that when the goods

shipped be of Foreign origin, the fact should be stated in the Port Clearance, Manifest, or other document usually issued to Vessels on departure from your Ports. In the case of goods of the above description, shipped for Bombay or Colombo for eventual export to the United Kingdom, it is desirable that intimation should be given to the Sea Custom House Authorities at those places, that they may be enabled to adopt a similar precaution.

Collector Sea Customs, Madras, to Collector Sea Customs, London, 23*d February* 1843.

1. A considerable trade has of late years been carried on by the French Settlement of Pondicherry, importing Blue Cloth, Indigo, and other articles, into Madras, and shipping them in British Vessels to London and Liverpool. We have always been under the impression here, that these goods were bonded and warehoused in the United Kingdom, for shipment abroad, but from information which has reached me this day, I apprehend that the products of the Foreign Settlements in India, when exported from a British Port in India, on a British Bottom, to the United Kingdom, have been permitted to entry therein, on the payment of the same duties as the products of a British Possession.

2. I have accordingly deemed it right to bring this to your notice.

Board of Customs, London, to Collector Sea Customs, Madras, 27*th April* 1843.

The Collector of this Revenue in London, having laid before the Board your letter of the 23d February last, stating that a considerable trade has of late years been carried on by the French Settlement of Pondicherry importing Blue Cloth, Indigo, and other articles, into Madras, and shipping them in British Vessels to London, and that you apprehend, from information which has reached you, that the products of the Foreign Settlements in India, when exported from a British Port in India, on a British Vessel, to the United Kingdom, have been permitted to be entered on payment of the same duties as the products of a British Possession; I am directed by the Board to suggest, with a view of preventing frauds upon the revenue, that whenever you may be aware that the goods shipping had been previously imported into Madras from a French Settlement, the same may be stated in the Manifest, General Clearance, or any other official document which you may issue.

10TH JULY, 1843.

(To Customs Districts.)

Vide C. O. 24th July 1843.

* *10th June in con. 3d July* 1843, *Rev. Dept. No.* 615.

1. Government having resolved* that disbursements on account of Drawback in the Land and Sea Custom Departments, should be checked by the Board of Revenue, I am directed to request that all payments on this account may be annually reported to the Board, in the accompanying form, from the commencement of the ensuing Fusly 1253.

2. You will be careful to note in the proper column the authority under which payment is made, but if there is no disbursement on this account, you will be pleased to notify the same to the Board, by letter, at the close of the year.

Register showing the amount of Drawback Certificates granted in each Month in Fusly 1253, *on account of Articles exported from the District of*

No. of the Certificate.	Month in which the Certificate was granted.	Name of the party in whose name the Certificate is issued.	On what Vessel Exported.		To what place Exported.	Description of Goods.	Quantity.	Value.	Rate of duty.	Amount of duty Paid.	Amount of Export duty.	Rate of Drawback.	Amount of Drawback.	Authority under which Drawback is granted.	REMARKS.
			British.	Foreign.											
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
						Vide C. O. 24th July 1843.									

17TH JULY, 1843.

* *Vide C. O. 11th Feb.* 1833.

6th in con. 19th June 1843, *Rev. Dept. No.* 596.

1. The Board of Revenue having been instructed by Government* to submit annually a Tabular Statement, exhibiting, at one view, the disbursements in the several Districts on account of all Extra Establishments requiring sanction; I am directed to transmit the accompanying forms of Statements of Estimated and Actual Disbursements of this nature, and to request that they may be filled up and submitted, the former early in each Fusly, and the latter immediately after its close, to enable the Board to comply with the wish of Government.

2. The particular purposes for which the Establishments are required should be fully explained in the column of remarks; and no charge should be proposed merely on the ground of similar disbursements having been made in the previous Fusly, but its necessity should be duly considered. The dates of the correspondence, (if any,) in which the employment of such Establishments may have been authorized, should be quoted.

No. 1.

Estimate of Charges proposed to be incurred on account of Additional Establishments in Fusly 1253.

Description of Servants.	Estimate of Fusly 1253.					Actual Charges in the preceding Fusly 1252.	Comparison between Cols. 6 and 7.		Dates of previous correspondence in which the employment of similar Establishments has been authorized.	REMARKS.
	Number of Servants.	Rates of Pay.	Amount of Pay.	Proposed period of Employment.	Estimated Charges.		Increase.	Decrease.		
1	2	3	4	5	6	7	8	9	10	11
					R. A. P.	R. A. P.	R. A. P.	R. A. P.		In this column should be explained the particular purposes for which the Establishments are required, as well as the cause of increase or decrease.

No. 2.

Statement exhibiting the Actual Charges incurred on account of Additional Establishments employed in Fusly 1252.

Description of Servants.	Estimate for Fusly 1252.					Actual charges for Fusly 1252.	Comparison between Cols. 6 and 7.		Dates of previous correspondence in which the employment of similar Establishments has been authorized.	REMARKS.
	Number of Servants.	Rates of Pay.	Amount of Pay.	Period of Employment.	Estimated Charges.		Increase.	Decrease.		
1	2	3	4	5	6	7	8	9	10	11
					R. A. P.	R. A. P.	R. A. P.	R. A. P.		In this column should be explained the particular purposes for which the Establishments are required, as well as the cause of increase or decrease.

20TH JULY, 1843.

(To Frontier Districts.)

Vide C. O. 22d May 1843.
,, *4th July* 1844.

The Board of Revenue having reason to apprehend, that Foreign Sugar is occasionally introduced by land, into the Districts under this Presidency which adjoin the dominions of Native States, I am directed to draw your attention to Act XI. of 1842, which being in extension of Act XV. of 1839, prohibits the importation of "Foreign Sugar, or any Sugar which is the growth of any British Possession into which Foreign Sugar

can be legally imported," into any Territories subject to the Madras Government, by land, equally as by sea. You will therefore be careful to prevent the entrance of Foreign Sugar at the Frontier Chokies of your District.

24TH JULY, 1843.

(*To Customs Districts.*)

Vide C. O. 10th July 1843.

In order to prevent misapprehension of the intention of the entry in column 7 of the Statement transmitted with my letter under date the 10th Instant, I am directed by the Board of Revenue to inform you, that they do not wish that you should enter the details of the consignments on which drawback is allowed. It will be sufficient to show, in column 7 of the Statement called for, only the particulars of the shipment which appear in the Certificates for the payment of drawback granted to Exporters. In other words, if the consignment consists of Piece Goods, it will be sufficient to enter the general head "Piece Goods," without specifying the particular description.

21ST AUGUST, 1843.

(*To Maritime Districts.*)

Vide C. O. 27th June 1844.

* *Annexed.*

2. The Board request you will furnish Quarterly Returns, made upon precisely the same form* and principle, for the quarters ending July, October, January, and April, of each official year, for transmission to the Government of India.

Statement of the Collections of Sea Customs on Imports and Exports, on British and Foreign Bottoms, made at the Government Custom Houses in the District of ——— for the quarter ending

Description of Goods.	Quantity of Goods.		Total value of Goods	Rateofdutyleviedthereon		Collections of Duty.			Remarks.
	Packages, bundles, &c. (*as the case may be.*)	Maunds, (*as the case may be.*)		Rate.	Quantity, (*as the case may be.*)	Gross Collections.	Deduct refunds (if any) exclusive of drawback.	Net Collections.	
1	2	3	4	5	6	7	8	9	10
Imports by Sea on British Bottoms.									
A.	—	50 Maunds.	—	Rs. 1 4	per Maund.				
B.	100 Bunds.	—	—	,, 1 8	per Bundle.				
C. (and so on alphabetically)	—	—	Rs. 1000	,, 2 0	per Cent.				
Total..									
Imports by Sea on Foreign Bottoms.									
A.									
B.									
C. (and so on alphabetically)									
Total..									
Grand Total of Imports by Sea..									
Exports by Sea on British Bottoms.									
A.									
B.									
C. (and so on alphabetically)									
Total..									
Exports by Sea on Foreign Bottoms									
A.									
B.									
C. (and so on alphabetically)									
Total..									
Grand Total of Exports by Sea..									

19TH OCTOBER, 1843.

(To Maritime Districts.)

1. Resolved, that a copy of the foregoing Extract from the Minutes of Consultation, and of the letter from the Government of India therein referred to,* be furnished for the information and guidance of the several Collectors of the Maritime Districts under this Presidency.

* *Both annexed.*

2. The Board request that the Returns now called for may be transmitted so as to reach their Office at the latest by the 15th of each month.

Ext. Min. Con. 14*th in con.* 19*th Oct.* 1843, *Financial Dept. No.* 326.

* *Annexed.*

Resolved, that the foregoing* letter, and its enclosure, be communicated to the Board of Revenue, with a view to their obtaining, from the Collectors of the Maritime Districts under this Presidency, Statements of the nature therein called for, and submitting for transmission to the Government of India, a monthly General Statement of Bullion and Specie imported into, and exported from, the Ports of this Presidency, from and to places not subordinate to it.

Govt. of India, to Govt. of Fort St. Geo. 28*th Sep.* 1843, *No.* 1342.

1. I am directed by the Governor General in Council to forward to you the enclosed two blank forms, and to request that the Most Honorable the Governor in Council will be pleased to cause Returns, in accordance with them, to be furnished to the Government of India, monthly, of Bullion and Specie imported into, and exported from, the Ports of the Presidency of Madras, from and to places not subordinate to that Presidency.

2. The Returns should commence from the 1st of May last, and each Return is to comprise the transactions of the single month only of which it professes to treat.

Statement of the value of Gold and Silver Bullion and Specie imported by Sea in the Month of 1843, *into Madras and its Subordinate Ports, from Ports and Places not Subordinate to Madras.*

Imported into	From	By Government.						By Individuals.								Grand total of Bullion and Specie Imported.
		Silver valued in Company's Rupees.				Gold valued in Company's Rupees.	Total imported by Government.	Silver valued in Company's Rupees.				Gold valued in Company's Rupees.			Total imported by Individuals.	
		Bullion.	Company's Rupees.	Dollars. *or as the case may be.*	Total.			Bullion.	Company's Rupees.	Dollars. *or as the case may be.*	Total.	Bullion.	Sovereigns. *or as the case may be.*	Total.		
Madras......	Arabian Gulf,......															
	China,..........															
	Great Britain,......															
	and so on as the case may be.															
Canara, *or as the case may be.*	Arabia,............															
	Bombay,..........															
	Goa,..............															
	and so on as the case may be.															
	Grand Total of Imports..............															

N. B. Fractions of Rupees to be omitted.

Statement of the value of Gold and Silver Bullion and Specie exported by Sea in the Month of 1843, *from Madras and its Subordinate Ports, to Ports and Places not Subordinate to Madras.*

Exported from	To	By Government.						By Individuals.								Grand Total of Bullion and Specie exported.
		Silver valued in Company's Rupees.				Gold valued in Company's Rupees.	Total exported by Government.	Silver valued in Company's Rupees.				Gold valued in Company's Rupees.			Total exported by Individuals.	
		Bullion.	Company's Rupees.	Dollars.	Total.			Bullion.	Company's Rupees.	Dollars.	Total.	Bullion.	Sovereigns.	Total.		
		or as the case may be.						*or as the case may be.*				*or as the case may be.*				
Madras,.....	Bengal,...........															
	Bombay,..........															
	Ceylon,...........															
	and so on as the case may be.															
Masulipatam, *or as the case may be.*	Bengal,...........															
	Bombay,..........															
	and so on as the case may be.															
	Grand Total of Exports...........															

N. B.—Fractions of Rupees to be omitted.

30th October, 1843.

(To Districts having Salaried Post Masters.)

Ext. Min. Con. 24th in con. 30th Oct. 1843, *Pub. Dept. No.* 1122.

Vide C. O. 30*th Mar.* 1843.
,, 24*th Nov.* 1845.

Resolved, that the concluding para. of the Resolution of Government dated 3d Instant, No. 1026, and the portion of the letter from the Collector of Trichinopoly, to which it adverts, be communicated, through the Board of Revenue, to the several Collectors within whose Districts Salaried Post Masters are employed, with a view to instructions being issued to their respective Tahsildars, to attend to communications from the Salaried Post Masters, on matters connected exclusively with the Post Office Department.

Collector Trichinopoly, to Government, 22*d Sep.* 1843.

4. It seems to me that if, on the occasion of any delay, immediate information were to be communicated to me, or to the Tahsildar within whose range the delay may occur, by which means detection of the real cause could be made without difficulty; and if a portion of the pay of the delinquents were to be stopped, the cause of complaint would soon cease ; and I am of opinion that strict attention on the part of the Post Master to this suggestion, will supersede the necessity of re-appointing Overseers.

Resolution of Govt., 3*d Oct.* 1843, *Pub. Dept. No.* 1026.

2. The suggestion contained in the concluding para. of the above communication, appears to the Government well calculated to prevent delays in the transit of letters, and may obviate the necessity of re-appointing Overseers. His Lordship in Council desires therefore that it be generally adopted.

4th January, 1844.

Ext. Min. Con. 19*th Dec.* 1843, *in con.* 4*th Jan.* 1844, *Rev. Dept. No.* 1327.

* *Vide C. O.* 30*th May* 1836.
,, 14*th Nov.* 1844.

† *Vide C. O.* 18*th July* 1836.

The Most Noble the Governor in Council considers the practice of defraying Contingent* and other Charges, from money in deposit in Public Treasuries,† to be objectionable, and he resolves accordingly that it be strictly prohibited.

The Board of Revenue will communicate this resolution to the several Collectors, for their information and guidance.

25TH JANUARY, 1844.

Ext. Min. Con. 13*th in con.* 25*th Jan.* 1844, *Rev. Dept. No.* 44.

1. The Most Noble the Governor in Council having had under his consideration the information laid before him in the Proceedings above recorded,* upon the subject of Duswandum Enams generally, is of opinion with the Board of Revenue, that it is not necessary to extend the Duswandum Rules(*a*) to Districts where they are now unknown, or even to apply them to new works where the system obtains.

* *Board's Pro.* 16*th Nov.* 1843, *No.* 581, (2501.)

2. In respect of existing Duswandums, His Lordship in Council approves of the proposition that "they should continue undisturbed as long as the original terms on which they were granted are fulfilled; but in all cases of neglect, or failure, either past or future, that they should be permanently resumed, and the repairs entrusted to the Maramut Department.

3. His Lordship in Council directs that instructions in conformity to these views be issued for the guidance of the local Officers.(*b*)

21ST MARCH, 1844.

Vide C. O. 12*th Oct.* 1837.
" 20*th June* 1850.

1. I am directed by the Board of Revenue to forward, for your information and guidance, the accompanying copy of an Extract from the Minutes of Consultation of Government under date 4th Instant,† with Copy of the Extract from the Minutes of Consultation in the Financial Department, therein referred to.

† *In Con.* 21*st Mar.* 1844, *Jud. Dept. No.* 151.

(*a*) *Draft Rules relative to Duswandum Enams were circulated on the* 6*th November* 1834. *The Correspondence which followed was laid before Government with the Board's Proceedings of* 16*th November* 1843, *and elicited the above Orders. The Rules were therefore never sanctioned, and are consequently omitted.*

(*b*) *These Orders were approved by the Honorable Court, in their Despatch of* 22*d September* 1846, *No.* 11, *received from Govt.* 8*th in con.* 24*th Dec.* 1846, *Rev. Dept. No.* 1265.

2. The Board request that all future Applications for increase of Establishments, may be submitted in the forms, (No. 1 and 2,*) therein prescribed.

* *For revised forms, vide C. O. 20th June,* 1850.

Govt. of India, to Govt. of Fort St. Geo., 8th Dec. 1843, *No.* 1780.

I am directed to transmit to you, for the information and guidance of the Most Honorable the Governor in Council, the accompanying copy of a Resolution this day passed by the President of the Council of India in Council, together with a transcript of the Minute of the Right Honorable the Governor General therein adverted to, on the subject of the mode of bringing before the Government of India all fresh expenditure requiring its sanction, proposed or incurred by the Governments of the several Presidencies, and to request that the views explained in the Resolution may be carried into effect from the 1st Proximo, in respect to all expenditure requiring the sanction of the Government of India.

Fort William, Financial Department, 8th December 1843.

Read the following Minute by the Right Honorable the Governor General, dated the 8th ultimo, on the subject of the mode of bringing before the Government of India all fresh expenditure, requiring its sanction, proposed or incurred by the Governments of the Subordinate Presidencies.

MINUTE.—" 1. We are constantly in the habit of receiving Applications from Individual Officers, and Boards, and Governments, for augmentation of Salaries and Allowances, for the increase of Establishments, for the creation of new Offices to be held by Covenanted Servants, and for many other new things, all represented as necessary or very expedient, and many of them perhaps being so, but all involving an increase of public charge.

2. In each particular case, the charge may be small, and because it is so, it is frequently sanctioned—that new charge alone being at the time taken into view; but, together, these many small charges form an aggregate charge of great extent, which, continually increasing, must very seriously affect the result of the Financial Administration. It is rare indeed that reductions of charge are proposed to us. When we direct a careful revision of Establishments, and of all charges, with a view to reduction, the report is almost uniformly the same, that no reduction, or a very insignificant reduction, can be safely effected.

3. Thus the diminution of charge, unless when directly made by ourselves, being very small, and the increase of charge continual, the ultimate result, were this course persisted in, must necessarily be very serious financial embarrassment, notwithstanding the present prosperity of the revenue.

4. The defect in the existing system is, that these small new charges are brought before us one by one, and each being small in itself, their aggregate amount is not adverted to. Again, they come before us frequently as charges already sanctioned, subject to our confirmation, and there is always a disposition not to disturb that which is already done.

5. Further, we have not brought before us from time to time, at one view, the result of what we have been doing. We see all, bit by bit, and have no general knowledge.

6. In order to apply the necessary reform to this system, which is certainly, in practice, productive of much public injury, it seems expedient to place a restraint, first upon those by whom new charges are now incurred, subject to our confirmation or sanction, and secondly upon ourselves.

7. It seems desirable to prohibit the incurring of any new charge, except in a case of emergency, without our previous sanction, and instead of having the new charges proposed brought before us for decision every week, to have every new charge, together with the grounds on which it may be proposed, submitted, in the first instance, to the Financial Secretary, who should, at the end of every month, or of every two or three months, present a Tabular Statement of all the new charges proposed, classed under the heads of the several Departments and Governments, with a column for the reasons supporting each proposition, and another for remarks thereon by the Secretary. An Abstract of the increase and diminution of charge, in each of the preceding periods from the commencement of each year, should be attached, and also a general Abstract of such increase and diminution in the preceding year.

8. To these it would always be right to append the Account of the two preceding years, and the Estimate of the current year of all receipts and charges.

9. Thus, in deciding upon all propositions for adding to the public charge, we should have before us the whole state of our finances, and see how far that being considered, we were at liberty to make the proposed increase, even where there might be some apparent benefit to be derived from the measure proposed."

RESOLUTION.—1. Fully concurring in the above views, the President in Council resolves that measures be immediately taken for concentrating, in the Financial Department, for periodical submission to the Council of India, the whole of the Applications, from whatever Government, or of whatever Department, for increase or alteration of Salaries or Establishments, or for fresh expenditure of every description requiring the sanction of the Government of India.

2. The Resolution of the Government of India dated 12th January 1842, by which it was rendered incumbent on the local Governments to submit regularly, for sanction or confirmation, a monthly Statement of proposed additions to Establishment, is hereby so far superseded, that the Governments of Bengal, the North Western Provinces, Madras, and Bombay, will be instructed to refrain altogether from authorizing any fresh expenditure whatever, having reference to Salaries, Gratuities, or Allowances, in anticipation of the sanction of the Government of India, excepting only in cases of the utmost emergency, which are forthwith to be specially reported; and in order to secure uniformity of practice, and thereby to simplify detail, each Government will be required to forward its Applications, in every Department, to the Secretary to the Government of India, of the Department concerned, monthly, on the first of each month, drawn out in, or accompanied by, the same form; (form A hereunto annexed.) It shall be incumbent on the Secretary to the Government of India, on the receipt of these Applications, to record, on the form accompanying them, any observations his experience may suggest, and without placing them before the Council of India, to forward them forthwith, accompanied by such documents on record in his Office, as may serve to elucidate the questions they comprise, to the Financial Department, whence, when the Applications from the whole of India shall be collected together, they shall be submitted, in a condensed shape, for the final orders of the Council of India.

3. These orders will be communicated immediately to the Department concerned, by the return to it of the form on which they will be entered, for retransmission to the Government whence the Applications originated.

4. It will be the duty of the Secretary to the Government of India, in the Financial Department, in placing the Applications before the Council of India, to accompany any remarks he may desire to offer thereon, with an Abstract Statement of the Financial position of the Department of the Government concerned, for the previous three years, and a Memo. of the actual increase or decrease of charge sanctioned in

the same Department, during the course of the current, and the preceding year.

5. The course of proceeding prescribed in regard to Applications from the Subordinate Governments, is equally applicable to the several Departments of the Government of India, in cases of increase or alteration of charge occurring in respect to Salaries or Establishments under their immediate control; each Department will be pleased to forward its proposition for increase, decrease, or alteration of charge, in the same form A, to the Financial Department, for submission to the Council of India.

6. The President in Council desires it to be understood that the system now laid down is to be observed in regard to all fresh expenditure, or alteration of expenditure, whether permanent or temporary, having reference to Salaries, Gratuities, and Allowances; all expenditure in short, of whatever Presidency or branch of the Public Service, requiring the sanction of the Government of India.*

* Sec. 59, Act 3 and 4, William IV. Cap. 85. *See Law relating to India, 4th Ed. page* 423.

7. Ordered, that a Copy of the Minute of the Governor General, and of this Resolution, be transmitted to the several Subordinate Governments, and to the Departments noted in the margin, with a view to its being carried into effect from the 1st Proximo, in respect to all expenditure requiring the sanction of the Government of India.

For. Dept., Home Dept., Mily. Dept.

Ext. Min. Con. 5th Feb. 1844, *Financial Dept. No.* 71, *recd. from Govt. 4th in con.* 21*st Mar.* 1844, *Jud. Dept. No.* 151.

1. With a view to the preparation, in the Government Office, of Statements of the description required by the Government of India, in their letter above recorded, it is resolved, that Heads of Departments, in which there are receipts and disbursements, be requested to submit their Applications for increase of Establishment, in the annexed form marked No. 1; and that Heads of Departments in which there are no receipts, be required to submit similar Applications in form No. 2.†

† *For revised forms* 1 *and* 2 *vide C. O.* 20*th June* 1850.

2. Resolved, that the above letter and enclosures be communicated to the several Departments of the Secretariat, for their information and guidance.

4TH MAY, 1844.

(To Customs Districts.)

3d In diary con. 6th May 1844, *Rev. Dept. No.* 449.

I am directed by the Board of Revenue to communicate to you, that the Most Noble the Governor in Council has been pleased to direct the Board, to issue instructions to the several Officers empowered to receive Customs duties on goods passing by land into, or out of, Foreign European Settlements, or of Foreign Native Territories, as well as to all Officers entrusted with the collection of the duties of Customs by Sea, to communicate to Government, through the Board of Revenue, in all cases in which a reference is required to be made to Superior Authority. You will therefore be pleased to make all necessary references accordingly.

30TH MAY, 1844.

Vide C. O. *8th June* 1843.
,, *24th Apl.* 1845.

The Board of Revenue having recently had under their consideration, several cases of Appeal from the judgments passed by Collectors, and their Subordinates, under Regulation IX. 1822, and VII. of 1828, in which the instructions contained in the Circulars from this Office under dates 13th April 1826, and 31st December 1835, have not been conformed to, I am directed to call your particular attention to those Orders, and to inform you that, in future, the Board will feel themselves under the necessity of returning, for revision, all Proceedings held under those Regulations, in which the Officer before whom such investigation may have been conducted, whether originally, or in Appeal, shall have omitted to record, in English, "his judgment on the case," "giving a summary of the evidence on the several charges, a distinct sentence of acquittal or conviction on each, with a concise statement of the grounds on which it is founded." The same course will also be pursued in all instances in which a Collector, forwarding to the Board a Petition of Appeal under clause *first*, Sec. VI. Reg. VII. 1828, shall have neglected to notice such of the allegations made by the Appellant, as may appear to demand explanation.

Quoted from para. 2 of C. O. 13th Apl. 1826.

20TH JUNE, 1844.

(To Maritime Districts.)

Ext. Min. Con. 28*th May* 1844, *Mily. Dept. No.* 2397, *received from Govt.* 10*th in con.* 20*th June* 1844, *Rev. Dept. No.* 564.

Under the orders of the Honorable the Court of Directors, in their Despatch No. 65 of 1843, dated 6th December 1843, para. 45, the Most Noble the Governor in Council directs, that the rule adopted in Bengal, in disposing of Applications for the Remission of duty upon articles, such as Band Instruments, imported for the use of the Regimental Bands of Her Majesty's and the Honorable Company's Regiments, as notified in the foregoing letter from the Secretary to the Government of India,* be followed in future at this Presidency, according to which Band Instruments will hereafter be entitled to pass free of duty.(*a*)

* 26*th Apl.* 1844, *Mily. Dept. No.* 562 *omitted, its accompaniments alone being given below.*

Board of Customs, Salt and Opium, to Government of Bengal, 26*th Mar.* 1838.

1. On the 5th September 1822, in consequence of a representation from the Adjutant General to His Majesty's Forces in India, our Board was directed, by a letter from Mr. Secretary Mackenzie, to ascertain and report what arrangement should be adopted in passing free of duty, through the Calcutta Custom House, articles of Regimental Clothing, imported from England for the use of the Royal Forces in India.

2. In the Correspondence which ensued between our Board and the Adjutant General, it was urged by His Excellency the Commander-in-Chief, that all articles of Military Equipment, besides Clothing, exclusively intended for the Royal Forces, should be passed free of duty, on the ground that they were provided by Colonels of Regiments, in virtue of their Commission, and not by private Contract.

3. The arrangement founded upon this correspondence was reported to Government, in an address from our Board dated the 4th October 1822. The arrangement was, that all *Army Clothing*, and every description of *Military Stores*, intended for any of the Royal Corps in India, would be allowed to pass through the Custom House unopened, and without the charge of any duty to the Regiment for which they might

(*a*) *The Honorable Court's approval of these Orders was circulated* 10*th Apl.* 1845. *They merely say " These proceedings have our approval."*

be intended, being duly certified to the Collector by the Quarter Master or other competent Officer of that Regiment, and on the quantity and quality of the several articles required to be passed being further so certified to the Collector. The arrangement so made was at the same time announced to the Army, in a General Order by His Excellency the Commander-in-Chief, dated the 14th November 1822.

4. Under this Order various articles, on the authority of Certificates produced, either from the Commanding Officers, or the Quarter Masters, of Regiments, have been passed as constituting Military Stores intended exclusively for the Corps named in the Certificates. The articles in general having consisted of Clothing, Military Band Instruments, Stationery, and printed Books—generally Bibles and Prayer Books.

5. But at present any article imported on account either of the Officers, or of the men, of a Royal Corps, is held by those passing the same to class with Military Stores, and a claim is accordingly set up for exemption from duty in every such case.

6. We however very much doubt whether such a latitude of interpretation was ever intended to be given to the General Order of the 14th November 1822, in passing Military Stores through the Custom House, and the question is one which we are desirous of having decided by Government, since we are at a loss to know what particular articles are comprehended in the term "Military Stores" used in that Order; a case moreover has come under our consideration, in which the Quarter Master of Her Majesty's 31st Regiment of Foot, has claimed exemption from duty on a Package containing Musical Instruments, (value 100 Rupees,) for the Band of that Regiment; and another containing a Set of Pioneer Appointments, (value 100 Rupees); on a third containing Glass-ware for the Mess of the Officers of the Regiment, (value 250 Rupees); and on a fourth containing Knives, Forks, and Spoons, for the use of the men of the Regiment, (value 900 Rupees.) The Collector has admitted the claim on the two packages of Musical Instruments, and Pioneer Appointments, and he conceives the claim on the other two packages of Glass-ware and Knives &c. to be inadmissible.

Government of Bengal, to Board of Customs, Salt and Opium, Calcutta, 11th April 1838.

1. I am directed to acknowledge the receipt of your letter, No. 220, dated the 26th ultimo, with its enclosures, and in reply to state, that the Honorable the Deputy Governor understands the rule established for passing free Military Stores, to extend to all articles, the property of Government, or of the Regiments of Her Majesty and the Honorable

Company's Services under this Presidency, but not to extend to Mess Stores, or to the property and equipments of the Officers of a Regiment, individually or collectively.

2. Of the articles mentioned in the Board's present letter, the Band Instruments and Pioneer Appointments of Her Majesty's 31st Foot, would, as supposed by the Board, be entitled to pass free; and His Honor would give a similar exemption to the Knives and Forks and Spoons, and like articles provided for the comfort and accommodation of the men of the Regiment as a body. But not to the Glass-ware provided for the Officers' Mess, which, when obtained from England, ought not to be admitted on different terms from articles of similar store provided in the way of trade for sale in Calcutta.

27TH JUNE, 1844.

(To Maritime Districts.)

Vide C. O. 21st Aug. 1843.

* *19th in con. 22d Apl.* 1844, *Rev. Dept. No.* 398.

1. I am directed by the Board of Revenue, under instructions from Government,* to request that, in future, in furnishing the Quarterly Returns of Sea Custom duties, called for in the 2d para. of a Circular from this Office under date 21st August 1843, you will be pleased to annex a Memo. exhibiting the total receipts of the corresponding quarter of the preceding year.

2. These Returns being required to enable the Government of India to watch the effect of the revised Schedules under Act VI. of 1844, upon the Madras Customs receipts, it is requested that they may be furnished with the utmost practicable punctuality, to enable the Board to ensure their regular transmission to the Supreme Government.

4TH JULY, 1844.

(To Districts Mysore Frontier.)

Vide C. O. 20th July 1843.
,, *15th Aug.* 1844.

† *Page* 511.

1. With reference to the Notification of Government dated 27th, and published in the Official Gazette of the 28th June 1844,† I am directed by the Board of Revenue to request, that you

will issue orders* to the Chokydars on the Mysore Frontier of your District, to remove the prohibition against the admission of Mysore Sugar into the Company's Territories, and to admit it until further orders† free of duty.

2. With respect to other articles, you will for the present make no alteration.‡

* *From Hon'ble Court* 1st *May* 1844, *No.* 13, *received from Govt.* 27*th June in con.* 4*th July* 1844, *Rev. Dept. No.* 645.

† *Vide C. O.* 15*th Aug.* 1844.

‡ *Vide C. O.* 17*th Mar.* 1845.

8th July, 1844.

(To Hyderabad Frontier Districts.)

Vide C. O. 11*th Aug.* 1845.

I am instructed by the Board of Revenue to apprize you,§ that the Supreme Government having had under their consideration the question, whether the levy of the rates of duty prescribed in Schedules A and B, Act VI. 1844, on articles passing into or out of the Territories of His Highness the Nizam, is in consistency with the Commercial Treaty concluded with the state of Hyderabad on the 12th April 1802, have been pleased to direct that, until further orders, such portion only of the duties imposed upon certain articles by the late Act, (VI. 1844,) shall be collected, as shall be equal to the duties heretofore received upon those articles, when imported from, or exported to, the Nizam's Territories, and that no duty shall be levied on the import or export of such articles as are declared free from duty by the late Act. I have therefore to request that immediate effect be given to these instructions in your District, and that, in place of any Schedules of duties based upon Act VI. 1844, which may have been furnished to your Chokydars in the Hyderabad Frontier, you will be pleased to substitute new Schedules,|| framed in such a manner, that the rate of duty on imports or exports shall in no case be higher than that levied before the passing of the late Act; that where the duty under the new Act be lower than that chargeable under the former Regulations, the duty of Act VI. 1844 only be levied; and that articles which would have been exempt from duty under this last named

§ *From Govt.* 26*th June in con.* 8*th July* 1844, *Rev. Dept. No.* 642.

|| *For revised Schedule vide C. O.* 11*th Aug.* 1845.

Enactment, be still passed free. The Board further desire that copies of these Schedules,* (which however you will introduce immediately, and without waiting for sanction,) and of any orders which you may issue to your Chokydars on the subject, may be forwarded to this Office.

* *Vide C. O. quoted before.*

8th July, 1844.

Ext. Min. Con. 15*th June in con.* 8*th July* 1844, *Rev. Dept. No.* 588.

Vide C. O. 23*d Feb.* 1843.
„ 27*th Oct.* 1845.

10. Upon a re-consideration of the question, and in order to remedy the inconvenience which has been brought to the notice of Government, the Most Noble the Governor in Council resolves to direct, in modification of all former Orders, that the following Rules, which will be promulgated through the Military Department, shall guide the local Officers in the disposal of questions arising on the subject of lands in Military Cantonments.

1st. That the terms of the Grants which have been obtained for lands situated in Military Cantonments shall be respected, and that such lands shall pay the amount of Quit Rent stipulated in those Grants.

2ndly. That for all lands in excess of the extent entered in such Grants, the ordinary Assessment shall be levied for such excess.

3rdly. That for all lands for which Grants have not been obtained, the ordinary Assessment shall be charged, except when that may exceed the Quit Rent, in which case, the amount of Quit Rent shall be levied.(*a*)

8th August, 1844.

I am directed by the Board of Revenue to forward, for your information, the accompanying Copy of an Extract from a General Letter from the Honorable Court of Directors, dated 15th November 1843, on the subject of the compulsory employment of Coolies, and to request that you will give your best attention to carry out the views of the Honorable Court.

(*a*) *These Rules are published in the Gazette for* 1844, *page* 566. *See also G. O. G.* 17*th Apl.* 1849, *published in the Gazette for that year, page* 439, *respecting Grants of land in Military Cantonments.*

From Hon'ble Court 15th Nov. 1843, *No.* 20, *received from Govt.* 27*th July in con.* 8*th Aug.* 1844, *Rev. Dept. No.* 749.

4. Information furnished as to the alleged compulsory employment of Coolies, by Revenue Officers in the Provinces.

4. We learn with satisfaction that "the compulsory employment of Coolies is, in most Districts, of very rare occurrence, and is never had recourse to but in cases of emergency," and that when so employed, a reasonable rate of wages is invariably paid to them. We rely on your continued exertions to put down so objectionable a practice, which should never be resorted to, except under the most urgent circumstances of public necessity.

12TH AUGUST, 1844.

(*To Frontier Districts.*)

Ext. Min. Con. 10*th in con.* 12*th Aug.* 1844, *Rev. Dept. No.* 801.

Vide C. O. 8*th Dec.* 1845.

1. The Most Noble the Governor in Council sees no objection to the continuance of the rule which has hitherto been in force, that goods and merchandise, imported by sea, on which import duty has been paid, may, on the production of a Certificate* to that effect, be permitted to pass across the Frontier, into the Territories of Native Powers, without further demand.

* *Vide C. O.* 3*d July* 1848.

2. The Board of Revenue will be pleased to communicate this order for the guidance of the Revenue Officers in Districts bordering on the Territories of Native States.

15TH AUGUST, 1844.

(*To Mysore Frontier Districts.*)

From Hon'ble Court 31*st May* 1844, *No.* 14, *received from Govt.* 6*th in con.* 15*th Aug.* 1844, *Rev. Dept. No.* 799.

Vide C. O. 4*th July* 1844.
,, 26*th Oct.* 1846.

In continuation of our Despatch dated the 1st May,† we transmit, for your information, copy of a further correspondence, as noted in the margin,‡ on the subject of Mysore Sugar

† *The Notification in the Gazette for* 1844, *page* 511, *and the C. O. of* 4*th July* 1844, *were founded upon this Despatch.*

‡ Mr. Stark to Mr. Melvill, 28th May 1844.
Mr. Lefevre to Hon. W. B. Baring, 25th May 1844.
Mr. Melvill to Hon. W. B. Baring, 30th May 1844.

Mr. Stark to Mr. Melvill, 28th May 1844.

I am desired by the Commissioners for the affairs of India to transmit to you, for the consideration of the Court of Directors of the East India Company, a copy of a letter dated the 25th Instant, which has been addressed to this Board by order of the Lords of the Committee of Privy Council for Trade, respecting the mode in which the Sugar of Mysore can be admitted into British Ports, at the duty charged on the same article when imported from Bengal or Madras, and at the same time the conditions imposed by the Sugar Act of 1836 fully observed.

Mr. Lefevre to Hon'ble W. B. Baring, 25th May 1844.

1. I am directed by the Lords of the Committee of Privy Council for Trade, to state to you, for the information of the Commissioners for the affairs of India, that application has been made to my Lords for information as to the conditions on which the Sugar of Mysore will be admissible in British Ports, at the duty charged on the same article from Bengal and Madras.

2. My Lords apprehend they must be correct in considering that the exclusion of Foreign Sugar from Madras, must have entailed together therewith, its exclusion from Mysore; they are anxious however to be assured of the fact from the proper authority, and likewise to learn whether there is any local obstacle in the case of Mysore Sugar, to a full compliance with the conditions as to the certification of origin imposed by the Sugar Act of 1836.

3. If the exclusion is, as they presume, effective, and if there be no such obstacle, the question arises whether, in point of form, Mysore should be regarded as a part of the Presidency of Madras, and therefore its produce is included within the Order in Council applicable to Madras Sugar, or whether it will require a separate proceeding. My Lords would wish to be favored with the opinion of the Board of Control upon this subject.

Mr. Melvill to Hon'ble W. B. Baring, 30th May 1844.

1. In reply to the letter from Mr. Stark dated the 28th Instant, enclosing a communication from the Lords of the Committee of Privy Council for Trade, on the subject of Mysore Sugar; I am commanded by the Court of Directors of the East India Company to state, that Foreign Sugar is as effectually excluded from the Province of Mysore, as from the rest of the Madras Presidency, and that they are not aware of any local obstacle in the case of Mysore, to a full compliance with the

conditions as to certification of origin imposed by the Sugar Act of 1836. The Court are also of opinion that Mysore should be regarded as part of the Presidency of Madras, and consequently, that its produce is included within the Order in Council applicable to Madras Sugar.

2. The Court propose to forward a copy of this correspondence to India, in continuation of that already transmitted.

15th August, 1844.

(To Maritime Districts.)

Ordered, that Copy of the foregoing letter from the Honorable Court, and of its accompaniment,* be forwarded to the Collectors of Sea Customs in the Provinces, who will be pleased to adopt all necessary precautions for preventing the exportation, from any of the Ports under their authority, of any Coffee, not the produce of a British Possession, under the designation of British Coffee.

* *Both annexed.*

From Hon'ble Court 31st May 1844, No. 15, received from Govt. 6th in con. 15th Aug. 1844, Rev. Dept. No. 799.

We transmit, for your information, copy of a letter addressed by order of the Lords of the Committee of Privy Council for Trade, to the Board of Commissioners for the affairs of India, relative to a proposed change in the Law, by which Coffee, imported into the United Kingdom at the low duty, is required to be accompanied by a Certificate of origin, and we desire that you will take such measures as may be needful for preventing the exportation, from any of the Ports under your Presidency, of any Coffee not the produce of a British Possession, under the designation of British Coffee.

Mr. Lefevre to Hon'ble W. B. Baring, 25th May 1844.

1. I am directed by the Lords of the Committee of Privy Council for Trade, to call the attention of the Commissioners for the affairs of India to the circumstance that the House of Commons has acceded to the repeal of the clauses 5 and 6, William IV. C. 66,† requiring absolutely that Coffee imported at the low duty should be accompanied with a Certificate of origin, and that article now stands simply liable to the general provisions of the law 5 and 6 Vic. C. 47,‡ by which the

† *See Law relating to India, Fourth Edition, page* 459.

‡ *See ditto page* 563.

Lords Commissioners of Her Majesty's Treasury may require such a Certificate, in any case where they shall see cause for such a proceeding.

2. My Lords are desirous that the repeal of this clause should not be interpreted as meant to sanction any departure from the spirit of the law restricting the benefit of the low duty to the produce of British Possessions, and they are anxious that it should be pointed out, by the proper Authorities, to the Custom House Officers of the Ports of the East India Company's Territories, that no other Coffee, except such as may be grown in Her Majesty's dominions, can be lawfully entered as British Coffee in this Country, and further, that if any information should reach my Lords, of such a nature as to induce them to believe that Foreign Coffee is actually sent, or likely to be sent to the Ports of the East India Company's Territories, in order that it may be shipped from thence under a false designation, they will not hesitate to advise the Treasury to give directions under the 28th Section* of the Act 5 and 6 Vic. C. 47, that henceforward no Coffee whatever shall be admitted at the low duty, without a Certificate of origin.

* *See Law relating to India page* 565.

14th November, 1844.

Vide C. O. 4th Jan. 1844.

† *Vide Gazette for* 1843, *page* 608.

1. With reference to the Orders of Government dated 28th July 1843,† I am directed by the Board of Revenue to request, that the Statement of Contingent Charges, commencing from the 1st October last, may be made up with reference to each quarter of the *Calendar* Year, viz.:

1st Quarter, from 1st January to 31st March.
2d do. from 1st April to 30th June.
3d do. from 1st July to 30th September.
4th do. from 1st October to 31st December.

2. Referring to the above orders of Government, the Board further request that the Annual Statement of Contingent Charges may likewise be made up for each Calendar year, instead of the Fusly year as heretofore.

5TH DECEMBER, 1844.

I am directed by the Board of Revenue to inform you, that, under instructions from the Government of India,* the Maund of 3,200 Tolas is to be in future maintained as the weight of the Indian Maund, in all Government transactions.

* *Received from Govt. 12th in con. 21st Nov. 1844, Rev. Dept. No.* 1145.

28TH DECEMBER, 1844.

From Hon'ble Court 1st May 1844, No. 12, received from Govt. 27th July in con. 15th Aug. 1844, Rev. Dept. No. 751.

With reference to the Correspondence between your Government and that of Bombay, referred to in the margin,† relative to the right of ryots in Jaghire and Enam Villages, to participate in any general measures of improvement which may be adopted by Government, in the Revenue administration of the Districts in which such Jaghire or Enam lands are situated, we transmit, for your information and guidance, so far as the instructions therein contained *may be applicable* to the circumstances of your Presidency, an Extract, (paras. 2 to 17,) of a Despatch which we addressed to the Government of Bombay, in the Revenue Department, under date the 27th March last No. 5.

† Letter from Mr. Secretary Reid, to Mr. Secretary Chamier, dated 17th May 1838.
Do. from Mr. Secretary Chamier, to Mr. Secretary Reid, dated 17th July 1838.

Revenue Letter to Bombay, 27th March, (No. 5,) 1844.

Letter dated 12th June, (No. 55,) 1843, submitting Proceedings connected with the question as to the right of Government to interfere with the Assessment of Enam Villages.

2. In this letter you have referred, for our decision, the question " how far Government would be borne out in exercising any interference in Villages, the revenues of which have been alienated from the State, in cases in which such interference would appear to be called for by the condition of the ryots, or rendered desirable the more fully and extensively to carry into effect those measures of amelioration, which are from time to time introduced by Government, for the improvement of the Country ; or in other words, whether the ryots in an alienated Village, can claim to participate in all those benefits of reduced Assessment,

abolished taxation, &c., which the ruling Authority may extend, as a general measure, over the District in which the Village is situated."

3. The question, as stated by you, embraces a wider field of discussion than it seems necessary to enter upon at present, the main points upon which our decision is desired appearing to be, first, whether an Enamdar, or other party to whom the Land Revenue of the State has been assigned, is compelled to regulate his assignments according to the rates established in the Government Lands of the District in which his Enam lands are situated; and secondly, if, by a compulsory reduction of the rates to those established in the Government Lands, the Enamdar sustains a positive loss of income, is he entitled to be compensated by Government for such loss?

4. Lands which, under any title, are exempted from the payment of Revenue to the State, may be generally classed under the following heads:

I. Lands cultivated by the Enamdars themselves.

II. Lands cultivated by ryots paying rent to the Enamdar, but possessing no proprietary interest in the soil, and,

III. Lands cultivated by Meerassidars, and others possessing a proprietary interest in the soil, and paying revenue to the Enamdar.

5. With regard to the 1st class, it is obvious that no interference can be called for, the payer and receiver of revenue being the same party.

6. With respect to the second class, in which the land is cultivated by ryots possessing no right or interest in the soil, but under arrangements mutually agreed upon between themselves and the Enamdars, there can be no necessity for any interference on the part of Government, for the purpose of preventing the Enamdar from demanding whatever rates he may think proper. If his demands are exorbitant, the cultivators, having no tie to any particular Village, may transport their labour to another place where the Assessment is more moderate, and thus the Enamdar will be compelled, by a regard to his own interests, to keep his demands within moderate bounds.

7. The practical difficulty arises with regard to the third class of lands, viz., those which are cultivated by Meerassidars, or others, under whatever name, who may possess a proprietary interest in the soil.

8. The title of the Meerassidar to possess the land on payment of the Government Revenue, is no less valid, and probably much more ancient, than that of the Enamdar to receive the revenue, and apply it to his own purposes; and the Government is equally bound to protect

each in the enjoyment of their respective rights. If the Enamdar is held to be entitled to demand whatever money rate he pleases, under the name of revenue due to him, or even such a rate as, in former times, or at the date of the original grant, was actually paid, but which, from the alteration which has taken place in the relative values of money and agricultural produce, can no longer be realized, it is obvious that the immemorial rights of the Meerassidars will be rendered worthless.

9. It appears to us that the difficulty may be most readily surmounted by a recurrence to the original principles on which the Land Revenue is based.

10. The right of Government consists in its title to receive from the Meerassidar, a share of the produce of the land, or more strictly, a share of the surplus produce, after payment of the expenses of cultivation. The practice of receiving revenue in kind has been, as far as possible, abolished in all Government Villages, and the Government share is commuted into money, at what is calculated to be a fair average price. It is obvious that the amount of money to be paid by the ryot, as the equivalent for the Government share, must vary with every fluctuation in the relative values of money and agricultural produce, but as such fluctuations are likely to be neither violent nor sudden, it has been considered sufficient for the interests of both parties, and especially in order that the ryot may not be kept in a state of constant uncertainty as to the money amount which he may be called on to pay, that the necessary adjustment should be effected occasionally, and at definite periods: thus, in the recently surveyed and assessed Districts under your Presidency, the rates have been fixed for a period of thirty years, at the expiration of which they become liable to revision, and if necessary, to re-adjustment.

11. If this exposition of the nature and extent of the right of Government be admitted to be correct, it is clear that this right, and this only, is possessed by the Enamdar, or other Assignee of the Revenue. All that he can demand of the Meerassidar is, the share of the produce which was the property of Government, either in kind, or its equivalent in money, at the current price of the day. He can set up no claim to any fixed and invariable money rate which, from the change in the relative values of grain and money, may no longer represent the share of produce to which he is entitled.

12. The ascertainment of the share of the produce to which Government could equitably lay claim, is an operation essentially belonging to the functions of the Revenue Officers of Government, and to which the Judicial Tribunals are, from their constitution, incompetent. We are

therefore of opinion that any interference which may be required between the Enamdar and those holding under him, should be entrusted solely to the Collector within whose charge the lands may be situated.

13. Whenever any ryot, possessing *a proprietary interest* in the land, should consider the demand of the Enamdar to be exorbitant, he should be at liberty to make a representation thereof to the Collector of the District, who, on being satisfied of the existence of such proprietary interest on the part of the complainant, should proceed to ascertain the share of the produce to the payment of which the land is justly liable, and the Enamdar should be restricted from demanding more than such share of the produce, or its equivalent in money; and in case of any dispute arising between the Enamdar and the ryot, as to the amount of such equivalent in money, the ryot should be at liberty to discharge his revenue in kind.

14. Under an arrangement of this nature, (for which we apprehend a Legislative Enactment would be necessary,) it appears to us that the just rights of both parties would be maintained, and although we do not anticipate that the intervention of the Collector would often be called in, we consider that the knowledge that an Appeal was open to his authority, in the event of an excessive demand on the part of the Enamdar, or of a contumacious refusal to pay his just dues, on that of the ryot, would be generally sufficient to induce both the parties to come to an amicable adjustment of their differences.

15. With respect to the second question, whether an Enamdar would be entitled to compensation for any loss which he might sustain by a compulsory reduction of the rates, we may observe that, with regard to such lands as were cultivated by himself, or by ryots possessing no proprietary right in the soil, he would in no way be interfered with. If he should be compelled to reduce his rates on land belonging to Meerassidars, it would only be to that amount, on the payment of which they have a right to hold them, with which any claim of right on his part to exact more would be inconsistent. As he would therefore be deprived of nothing to which he would justly lay claim, he could be entitled to no compensation.

16. The only case as it occurs to us in which any question of compensation could arise, would be, where lands had been granted, with the express view of producing to the Enamdar a specific annual rental. If, by any compulsory modifications in the Assessment, his income from the land should be reduced below that amount, Government might, perhaps, be called on to make good the deficiency.

17. As regards the introduction of the new Survey and Assessment into all Enam Villages, (a point on which you have requested to be

furnished with our instructions,) we are of opinion, that all that is required is, an accurate measurement and record of the *boundaries* of such lands as are not subject to the payment of revenue to the State, and that no interference of any sort should be exercised with the internal concerns or sub-divisions of the Villages. If, in any case, the Enamdars themselves are desirous that the Survey and Classification of the lands should be extended to their Villages, it will be expedient that their wishes should be complied with, as by that means the Survey Records of the District will be rendered more complete. But we desire that the Officers attached to the Survey may be strictly prohibited, without such consent on the part of the Enamdars, from doing more than laying down the boundaries of the Enam lands, as we are persuaded that the measurement and classification of the lands themselves would be regarded as a measure preliminary to the exercise of a general interference in the internal concerns of the Villages, and would tend to excite feelings of distrust and dissatisfaction on the part of the Proprietors.

28th December, 1844.

Ext. Min. Con. 14*th* ***Dec.*** 1844, ***in diary con.*** 2*d* ***Jan.*** 1845, ***Rev. Dept. No.*** 1316.

The Most Noble the Governor in Council conceives, that the spirit of Act XVIII. of 1835 prohibits the use, by private individuals, of badges resembling, or liable to be mistaken for, those worn by the Servants of Government; and being of opinion that *any* badge worn in the same *manner* as those of the Government, namely, a belt over the shoulder, is, and must be, liable to be so mistaken, His Lordship in Council must decline to sanction the use, by private individuals, of badges *so worn*. No inconvenience can, he would observe, be occasioned by this prohibition, as such badge as the law allows can be worn in some other and unobjectionable manner.(*a*)

(*a*) " The object of Act XVIII. of 1835, in prohibiting the Servants of individuals from wearing badges resembling those worn by the Servants of Government, was obviously to prevent the abuse of authority by parties falsely assuming an official character. As the use, by private individuals, of a badge worn in the manner adopted by the Government Servants, viz., on a belt over the shoulder, would be liable to misconception on the part of persons unable to read the inscriptions on the badges; we approve of your having declined to sanction the practice."—*From Hon'ble Court* 6*th Jan.* 1847, *No.* 1, *received from Govt.* 20*th Apl. in con.* 31*st May* 1847, *Rev. Dept. No.* 491.

27th February, 1845.

Subordinate Judge, Calicut, to Government, 3d Jan. 1845.

Vide C. O. 2*d Apl.* 1846.

1. I have the honor to forward the Certificate called for in the Extract from the Minutes of Consultation of the 21st ultimo.

2. I beg to explain that the individual therein mentioned, was known first by the designation applied to him in his youth, and subsequently by his real name—the instances being frequent in this Province of persons thus bearing two names—and that, as no Acquittance Rolls appear previously to the year 1829, the detailed lists of Establishments have been referred to for the antecedent years.

Ext. Min. Con. 8*th Feb.* 1845, *Pub. Dept. No.* 269, *received from Govt.* 22*d in con.* 27*th idem, Rev. Dept. No.* 254.

2. The Government, on a former occasion, noticed a practice which prevailed in Tanjore,(*a*) similar to the one adverted to by the Subordinate Judge, and intimated that Pensions paid to the same individuals in other than their real names, or in different names, would not in future receive the sanction of Government. The practice of parties being borne on Public Establishments, and drawing their salaries in the same manner, appears to his Lordship in Council to be equally objectionable and open to abuse; and he therefore directs that it be strictly prohibited in every District wherein it now prevails.

27th February, 1845.

Vide C. O. 11*th Feb.* 1839.
„ 28*th Aug.* 1845.

* 11*th in con.* 27*th Feb.* 1845, *Rev. Dept. No.* 201, *para.* 16.

I am directed by the Board of Revenue, under instructions from Government,* to request that you will, in your annual Report on the Settlement of the Land Revenue in your

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(*a*) " Adverting to the explanation offered in reply to the re-audit of the Accounts of the Tanjore Collectorate for Fusly 1246, His Lordship in Council observes that the practice which seems to prevail in the District, of parties, in some instances, drawing their Pensions in other than their real names, or in different names, is so obviously improper, and so much open to abuse, that he is surprised that it should have been permitted, and desires that the Principal Collector may be informed, that payments made under such circumstances will not in future receive the sanction of Government."—*E. M. C.* 5*th in con.* 18*th Apl.* 1839, *Rev. Dept. No.* 451.

District, state whether the Advances on account of Tuccavy have been recovered in whole, or to what extent, and the cause of any outstanding balance.

6th March, 1845.

(*To Maritime Districts.*)

* *E.M.C. 5th in con. 6th Mar.* 1845, *Rev. Dept. No.* 300.

An instance having recently occurred,* of a Native Officer of Sea Customs having granted a Port Clearance to a Vessel bound to a place on this Coast, not being a licensed Port; I am directed by the Board of Revenue to request, with a view to prevent the occurrence of similar irregularity, that you will furnish the Sea Custom Servants in your District with a copy of the list of Ports,† at which merchandise may be shipped and landed, under Section XXIV. Act VI. of 1844, and instruct them to be guided by it in granting Port Clearances.(*a*)

† *Vide Gazette* 1844, *page* 837.

17th March, 1845.

(*To Districts Mysore Frontier.*)

Vide C. O. 4th July 1844, *para.* 2.
,, *8th Dec.* 1845.

I am directed by the Board of Revenue to transmit, for your information and guidance, the accompanying

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(*a*) " Though Act VI. of 1848 has freed transactions, such as the foregoing paper refers to,‡ from all demand of Customs duty; the restrictions imposed by Act VI. of 1844, as to the places of shipping and discharging Cargo, still remain in force, and must be maintained for the security of the duties on external Trade. But in communicating to the Board of Revenue his approval of their order in this case, His Honor in Council would intimate his opinion that these restrictions need not be construed to include such petty matters as the present;§ and that except where special risk of abuse may exist, to the endangering of the Foreign Trade Customs, Coasting conveyance by Sea, where practicable, may be freely permitted for the carriage of the products of the Coast, of whatever kind, from the most convenient point of embarkation. Should such special risks of abuse any where exist, it may be a question whether such place should not be constituted a Subordinate Port, and attached to the nearest authorized Port of shipment."—*From Govt.* 1*st in diary con,* 27*th Apl.* 1848, *Rev. Dept. No.* 348.

‡ *Transmission of goods from Port to Port by Sea.*

§ *Transmission of Shells by Sea from one District to another.*

copy of a letter from the Government of India, to the Madras Government, and under the authority therein conveyed, to request that all Custom Houses in your District, on the Frontier of the *Mysore* Territory, be immediately withdrawn, and that all collection of duties on import into, and export from, that Territory, be forthwith discontinued.

Govt. of India, to Govt. of Fort St. Geo., 15*th Feb.* 1845, *received from Govt.* 15*th, in con.* 17*th Mar.* 1845, ***Rev.*** *Dept. No.* 358.

I am directed to acknowledge the receipt of your letter, No. 6, dated the 3d ultimo, with its enclosure, and in reply to state, for the information of the Most Noble the Governor in Council, that, after giving the subject due consideration, the Governor General in Council is of opinion that the Chokies established on the Mysore Frontier, under Section VII. of Act VI. of 1844, and any similar Chokies for the collection of duties for the Mysore State, should be removed.

24th April, 1845.

Vide C. O. 30*th May* 1844.
" 10*th July* 1848.

1. The Board of Revenue having had occasion to remark the inconvenience arising in consequence of Fines levied under Regulation IX. 1822, and other Regulations, having been carried to account immediately on realization; I am directed to request that all Fines inflicted under such Regulations, be kept in deposit, and not brought to account, until the time allowed for appeal in such cases shall have expired, without an Appeal having been preferred in the regular course; or if the Appeal be preferred, until it shall have been finally decided by the Board.

2. This order is not however to apply to stoppages of the pay of Native Servants, for misconduct or neglect of duty, made by Collectors and Magistrates under their general powers, and not under any specific Regulation, and entered in the usual Quarterly Returns,* which, as directed by order of Government 4th December 1832, page 889, Fort St. George Gazette, and 27th January 1835, page 60, are, as before, to be deducted from the Monthly Abstract.

* *C. O.* 13*th July* 1826, *para.* 30.

28th April, 1845.

Vide C. O. 11th Oct. 1832.
,, *7th July* 1845.

* *12th in con. 28th Apl.* 1845, *Jud. Dept. No.* 292.

† *Respecting the Registration of Deeds.*

1. Government having been pleased to direct,* that the utmost publicity shall be given to the provisions of Act XIX. of 1843,† I am directed by the Board of Revenue to request that you will furnish a copy of the official translation of the above Act, to each of the Tahsildars in your District, with instructions to publish it throughout their respective jurisdictions; to have copies of it affixed to the walls of their Cutcherries, as well as in some conspicuous place of each of the principal Towns in their Divisions; and to embrace every opportunity of making its provisions generally known to the inhabitants of their Talooks.

2. You will also be pleased to have the provisions of the above Act read and explained to the people at the time of the Jummabundy.

5th May, 1845.

Vide C. O. 28th May 1835.
,, *28th May* 1846.

‡ *10th in con. 27th Mar.* 1845, *Rev. Dept. No.* 318.
29th Apl. in con. 5th May 1845, *Rev. Dept. No.* 544.

§ Wages to additional Peons in attendance on Prisoners.
Batta to Convicts.
Rewards paid for the apprehension of parties concerned in robberies.
Repairs to Police and Moonsiffs' Cutcherries.

I am directed by the Board of Revenue, under instructions from Government,‡ to request that all charges on account of Convicts employed under the orders of the Magistrate, and also the charges noted in the margin,§ incurred from the commencement of the current Fusly 1254, be submitted for sanction through the Court of Sudder and Foujdary Udalut.

22d May, 1845.

Ext. Min. Con. 26th Apl. in con. 22d May 1845, *Rev. Dept. No.* 533.

Vide C O. 19th Mar. 1832.
,, *29th Aug.* 1842.
See also C. O. 29th Sep. 1845.
,, *18th May* 1846.

2. Adverting to the prevalent practice among Collectors, of continuing, without the authority of Government, Grants of money, or of land revenue, to the heirs of deceased incumbents, on the ground that

the parties possess a hereditary right to them; His Lordship in Council, considering this practice open to serious objection, resolves, that the local Officers be strictly prohibited from renewing, on the occurrence of casualties, any Grants whatever, whether conferred in consideration of services rendered to the State, for the maintenance of ancient families, or in lieu of resumed lands, offices, or privileges, or as Yeomiahs for the performance of services; and directs that, as lapses occur, each case* be specially reported for the orders of Government, through the Board of Revenue.

* *Vide C. O. 27th July* 1848.

19TH JUNE, 1845.

Vide C. O. 23d Jan. 1840.
See also C. O. 1st Dec. 1845.
E. M. C. 4th in con. 16th June 1845, *Rev. Dept. No.* 666, *para.* 20.

I am directed by the Board of Revenue to call your attention to the Circular Order from this Office dated 23d January 1840, requiring Reports on the Land and Extra Sources of Revenue to be invariably submitted within three months after the expiration of the Fusly to which they relate, and to request that the above order may be strictly attended to.

30TH JUNE, 1845.

(To Customs Districts.)

Vide C. O. 24th Nov. 1845.
† *4th in con. 30th June* 1845, *Rev. Dept. No.* 665.

I am directed by the Board of Revenue to inform you, that the Most Noble the Governor in Council has been pleased to direct,† that all Sea Custom Rowannahs, and Certificates for duty paid on the Frontier of Native States, and Foreign European Settlements, shall henceforth be issued on plain paper. You are therefore requested to indent for the required number of Rowannahs, &c. on the Superintendent of Stamps, who is authorized to comply with your Indents.

7TH JULY, 1845.

Vide C. O. 28th Apl. 1845.
" *18th May* 1846.

With reference to the Circular from this Office under date 28th April last, I am directed by the Board of Reve-

nue to request, that on all occasions on which real property may be tendered as security to Government by any party, the security Bonds may, in conformity with the provisions of Regulation XVII. 1802, and Act XIX. 1843, be invariably registered in the Office of registry, within the jurisdiction of which such property may be situated.

14TH JULY, 1845.

Ext. Min. Con. 20*th June* 1845, *Pub. Dept. No.* 567, *received from Govt.* 30*th June in con.* 14*th July* 1845, *Jud. Dept. No.* 504.

2. At Stations to which no Civil or Zillah Surgeon is attached, the Senior Executive Medical Officer present shall have charge of the Civil Dispensary.

11TH AUGUST, 1845.

(*To Maritime Districts.*)

Resolution of Govt. of India, 28*th June* 1845, *received from Govt.* 23*d July in con.* 11*th Aug.* 1845, *Rev. Dept. No.* 241.

Vide C. O. 24*th Nov.* 1845.

The Right Honorable the Governor General of India in Council, deeming it right that every encouragement should be given to the importation of Machinery into India, both for the improvement of the communications, and for the development of the commercial resources of the Country, is pleased to resolve that Machinery and Plate Iron, prepared for the Hulls of Steamers, be, from this date, exempt from the payment of duties of Customs on importation into the Territories of the East India Company, until further notice.*

* *Vide Gazette* 1845, *page* 635, *and C. O.* 24*th Nov.* 1845.

11TH AUGUST, 1845.

(*To Districts Hyderabad Frontier.*)

Vide C. O. 8*th July* 1844.
" 4*th Sep.* 1845.

I am directed by the Board of Revenue to transmit to you, the accompanying revised Table of Duties levia-

ble on Imports into your District, from the Hyderabad Territory, prepared by the Board with reference to the recent Act IX. of 1845, and approved by Government.* You will be pleased to take measures for the immediate adoption of this Table at your Frontier Custom Houses.

* *2d in con.* 11*th Aug.* 1845, *Rev. Dept. No.* 931.

Revised Rates of Frontier Duty to be levied on Imports from the Hyderabad Territories.

No.	Names of Articles.	Rate of Duty.	Authority in reference to which the duty is chargeable.
1	Cloths of all sorts	5 per cent.	Reg. I. 1812 Act IX. 1845.
2	Tobacco	5 ,,	Reg. I. 1812, Act VI. 1844.
3	Betel Leaves	3½ ,,	Act VI. 1844.
4	Ganjah	3½ ,,	
5	Bang	3½ ,,	
6	Godauk	3½ ,,	
7	Opium	5 ,,	Reg. I. 1812.
8	Oils of all descriptions	3½ ,,	Act VI. 1844.
9	Ghee	3½ ,,	
10	Betel Nut of all descriptions	5 ,,	Reg. I. 1812, Act VI. 1844.
11	Tamarind with or without seed	3½ ,,	Act VI. 1844.
12	Castor Oil seeds	3½ ,,	
13	Gingely Oil seeds	3½ ,,	
14	Sugar of all sorts	Prohibited.	Act XI. 1842.
15	Jaggery and Toddy Jaggery		
16	Cocoanuts of all sorts	3½ per cent.	Act VI. 1844.
17	Copra, or dry do. of do.	3½ ,,	
18	Iron of all sorts	5 ,,	Reg. I. 1812, Act IX. 1845.
19	Chayroot	3½ ,,	Act VI. 1844.
20	Indigo	5 ,,	Reg. I. 1812, Act IX. 1845
21	Salt Petre	3½ ,,	Act VI. 1844.
22	Gram and Pulse Paddy and Rice	Free.	Reg. I. 1812, Sec. XIV C. 11.
23	Gunnies of all sorts	5 per cent.	Reg. I. 1812, Act IX. 1845.
24	Cumblies	5 ,,	
25	Materials, Timber, &c.	3½ ,,	Act VI. 1844.
26	Cotton with seed, and Thread	Free.	Reg. I. 1812, Sec. XIV. C. I.
27	Cotton		
28	Raw Silk	3½ per cent.	Act VI. of 1844.
29	Pepper	5 ,,	Reg. I. 1812, Act VI. 1844.
30	Cardamums	3½ ,,	Act VI. 1844.
31	Cummin Seeds	3½ ,,	
32	Sandal Wood	3½ ,,	
33	Red Wood	3½ ,,	
34	Coosoomba or Dying Flowers	3½ ,,	
35	Hides	3½ ,,	
36	Goa Salt	3 Rs. per maund.	

NOTE.—*The C. O. of* 8*th July* 1844, *page* 360, *will explain the principle upon which the above Schedule has been framed.*

11TH AUGUST, 1845.

(*To Maritime Districts.*)

From Govt. of India, to Govt. of Fort St. George, 28*th June* 1845.

Vide C. O. 29*th Nov.* 1841.
,, 30*th Oct.* 1848.

* *Vide C. O.* 29*th Nov.* 1841.

1. In connection with the Despatch from the Honorable the Court of Directors to the Government of Fort St. George, No. 9 of 1841, dated the 1st September,* I am directed by the Governor General in Council to transmit to you, copy of a communication this day made to the Government of Bengal, for the purpose of ensuring the specification of the origin of exported goods, the produce of the British Possessions, in the Clearances granted at all the Custom Houses under the Bengal Presidency, and its Eastern Dependencies.

† From Colonial Sec. Mauritius, No. 13, 25th Feb. 1845, with enclosures.
From Board of Customs Salt and Opium, Calcutta, No. 1161, 7th Instant, with enclosure, (*Letter omitted, enclosure given.*)
To Colonial Sec. Mauritius, of this date.

2. A copy of the correspondence† which induced the above communication is enclosed, and I am directed to request that you will have the goodness, under the orders of the Most Noble the Governor in Council, to issue such instructions to the Collectors of Sea Customs under the Madras Presidency, as may seem to His Lordship in Council to be necessary.

Govt. of Mauritius, to Govt. of India, 25*th Feb.* 1845, *No.* 13.

1. The Collector of Customs at this Port having represented the difficulties under which he labors, from not having precise information what places are to be considered British Possessions, within the East India Company's Charter, the Clearances granted at the Indian Ports affording no satisfactory information as to the produce of the articles, the consequences of which are, that he is under the necessity of almost daily charging Foreign duties on articles which are afterwards shown to be British.

‡ *See Law relating to India, 4th Ed. page* 577.

2. And, as it would greatly facilitate the collection of the Customs Revenues here, if the Territories and Countries included under the term "the British Possessions within the limits of the East India Company's Charter," in Act 5 and 6 Victoria, Cap. 49,‡ were officially described and specified, I have His Excellency Lieutenant General Sir William Gomm's directions to transmit to you a copy of the letter of the Collector of Customs, and request that you

will move the Supreme Government to give instructions that the information therein applied for may be forwarded to this Office.

Collector of Customs, to Govt. Mauritius, 10*th Feb.* 1845.

1. In the hopes that His Excellency may be pleased to use the means of obtaining from India the earliest possible information on the subject, I request you to lay before him a copy of a letter addressed by me to the Honorable the Commissioners of Customs, in regard to the duties leviable on certain good simported into this Port, from Cochin.

2. It would greatly facilitate the collection of this revenue, if the Territories and Countries included under the term " the British Possessions within the limits of the East India Company's Charter," of Act 5 and 6 Victoria, Cap. 49, were officially described and specified; and if, as is suggested in the last paragraph of my said letter, the Officers granting Clearances at Ports belonging to the East India Company, were instructed to specify, in such Clearances, the production of the goods.

Collector of Customs, Mauritius, to Commissioners of Her Majesty's Customs, 7*th Feb.* 1845.

1. I beg leave to represent to you, that I am placed in a very difficult position, from not having precise information what places are to be considered as " British Possessions within the limits of the East India Company's Charter."

2. None of the Clearances granted at the Indian Ports enable me with certainty to ascertain whether the goods are the produce of British Possessions, or not; even in those from Calcutta, the titling of the 2d and 3d columns, (enclosure No. 1,) gives no information as to the produce of the articles, and the papers from Bombay and Madras are still more deficient. The consequences of this are, that I am under the necessity almost daily of charging Foreign duties on articles which are afterwards proved to be British, and that thereby our special Bonds and Certificates of repayment have become so exceedingly numerous, as greatly and unnecessarily to add to the labour of the Department.

3. I bring this under your Honors' notice at present, in consequence of the remonstrances of several persons against my insisting on the payment of duty, as *not of the British Possessions,* " on goods cleared from Cochin, as produce of the Cochin Circar's Territories."

4. Ever since my taking charge of this office, and before the Act 5 and 6 Victoria, Cap. 49, made it of absolute necessity to prove the pro-

duction of limit goods, it seemed to be sufficiently established, by the registry in India and Ceylon of Vessels built at Cochin, that they were held to be British built, and entitled to British Registers accordingly; and till within the last few months, when the trade, formerly of small extent, has become considerable, goods of Cochin have been admitted here on payment of the duties due on goods of British Possessions within the limits. But doubts having arisen as to the correctness of this practice, and it being observed that latterly in these Clearances, (as in enclosure No. 2,) the words "Cochin Circar's Territories," were used in contradistinction to "the Honorable Company's Territories," I was led to inquire of persons acquainted with the District, and have been informed that though enjoying the protection of the British, the Circar of Cochin's Territories are entirely under his own rule, even more so than Travancore, the goods of which, though actually certified by an Officer of the Company's Service to be the production of a British Possession within the limits, it appears by your Honors' letter No. 33 of 3d June 1842, are not admissible as such.

5. Under these circumstances, I would most respectfully beg your Honors to order such information to be afforded to me, as will relieve me from my present state of uncertainty on this point, and as the Clearances from Penang, Singapore, and the Eastern Ports, are even still more calculated to mislead than those I have mentioned, I would request that the Officers granting Clearances at Ports belonging to the East India Company, may be instructed to specify the produce of the goods.

Collector of Customs, Calcutta, to Board of Customs, 29th May 1845, *forwarded to Govt. of India with that Board's letter 7th June* 1845, *No.* 1161.

1. I have the honor to forward the report called for by the Board's Orders, No. 1046, dated 27th May 1845, which will supply the information required by the orders of the Government of India, No. 348, dated 3d May 1845.

2. The term "the British Possessions within the limits of the East India Company's Charter," used in Act 5 and 6 Vic. Cap. 49, is understood at this Custom House to have reference to all Possessions belonging to, and under the Government of the Honorable the East India Company, within the limits of the Charter, but not to extend to independent Territories* and Possessions not belonging to, and not under the Government of the Honorable East India Company, within these limits.

* Such as Oude, Nagpore, Nepaul, Cashmere, &c.
Vide C. O. 8th Dec. 1845.

3. I have the honor to state, with reference to the further inquiry whether any objection exists to the specification in the Clearances of the Bengal Custom Houses, of the origin of exported goods the produce of "the British Possessions within the limits of the East India Company's Charter," that such specification is now made in the Clearances from this Port to the Mauritius, under the orders communicated in the letter of the Government of Bengal, No. 490, dated 27th October 1841, forwarded with your letter No. 1539, dated 10th November 1841.

Govt. of India, to Govt. of Mauritius, 28th June 1845.

1. With reference to your Despatch No. 13, dated the 25th February last, I am directed by the Governor General in Council to transmit, for the information of His Excellency the Governor of Mauritius, the accompanying copy of a letter from the Collector of Government Customs at Calcutta, dated the 29th ultimo, reporting the sense in which the term "the British Possessions within the limits of the East India Company's Charter," used in the Act 5 and 6 Vic. Cap. 49, is understood at the Custom House at this Port. An authoritative declaration of the meaning of any term used in an Act of the Imperial Legislature would, in the opinion of the Governor General in Council, be going beyond the province of the Government of India.

2. It will be seen from the 3d para. of Mr. Collector Harvey's letter, that a specification of the origin of the exported goods, the produce of the British Possessions, is made in the Clearances from this Port to the Mauritius. A communication will now be made to the several Presidencies for the adoption of this rule at all the Custom Houses in British India, and its Eastern Dependencies.

Govt. of India, to Govt. of Bengal, 28th June 1845.

With reference to the letter from the Board of Customs Salt and Opium, No. 1161, dated the 7th Instant, and its enclosure, forwarded by you by Endorsement on the 12th Idem, I am directed to transmit copy of a letter this day written to the Secretary to the Government of Mauritius, and to request that you will have the goodness, under the orders of the Right Honorable the Governor of Bengal, to issue the necessary instructions, in order that the rule obtaining in the Calcutta Custom House, referred to in the 3d para. of Mr. Harvey's letter of the 29th ultimo, be made general, and the same specification for the purposes of the Act 5 and 6, Vic. Cap. 49, be made in the Clearances granted at all the Custom Houses under the Bengal Presidency and its Eastern Dependencies.

28TH AUGUST, 1845.

From Hon'ble Court 29th Jan. 1845, *No.* 1, *received from Govt.* 28*th June in con.* 14*th July* 1845, *Rev. Dept. No.* 757.

Vide C. O. 27th Feb. 1845.
,, *13th July* 1846.

* *C. O.* 11*th Feb.* 1839.

17. We have frequently* expressed our opinion that Advances of Tuccavy should be kept within the narrowest possible limits, and that the ryots should be led, as far as practicable, to trust to their own resources, rather than to the aid to be afforded by Government. At the same time we consider that this object can only be attained by slow degrees, as the sudden discontinuance or restriction of a customary indulgence would probably be productive of injury and embarrassment to the ryots.

4TH SEPTEMBER, 1845.

(*To Districts Hyderabad Frontier.*)

Resident Hyderabad, to Government, 1*st Aug.* 1845.

Vide C. O. 11*th Aug.* 1845.
,, 23*d Aug.* 1847.

I have the honor to request you will be so good as to bring to the notice of the Most Noble the Governor in Council, that, under the instructions of the Supreme Government, articles of Military supply for the Nizam's Army, coming from Bombay to Hyderabad, are allowed to pass the Company's Frontier free of duty; and to request that the Government of Fort St. George, should the measure appear to be unobjectionable, will be pleased to give similar orders, with respect to articles of supply for the Nizam's Army, coming from Madras to Hyderabad.

Ext. Min. Con. 28*th Aug. in con.* 4*th Sep.* 1845, *Rev. Dept. No.* 1018.

Resolved, that the Board of Revenue be requested to issue instructions in conformity with the request conveyed in the foregoing letter, and that a communication of the same be made to the Resident at Hyderabad, through the Political Department.

25th September, 1845.

Ext. Min. Con. 6*th Sep.* 1845, *Pub. Dept. No.* 150, *received from Govt.* 20*th in con.* 25*th Sep.* 1845, *Rev. Dept. No.* 1121.

Vide C. O. 21*st Mar.* 1842,
,, 19*th Jan.* 1846.

1. Under date the 5th June 1829, the Government conferred on Mr. Jansz, a monthly Pension of Rupees 8-4-0, which however that individual shortly after relinquished, on condition of his son being nominated to the appointment which he had vacated. The arrangement was accordingly made, and the son held the situation till the 22d April 1836, when he was dismissed for misconduct. It appears now that the condition of the father is most pitiable, that he is in his 80th year, utterly unfit to earn a livelihood, and is only supported by charity.

2. Under these circumstances, and adverting to the advanced age of Mr. Jansz, and to his long service of seven and thirty years, the Most Noble the Governor in Council is pleased to authorize the restoration of his Pension, payment of which will be made, agreeably to the recommendation of the Post Master, from the 1st July last.

3. The principle however on which the son obtained service, appears to His Lordship in Council objectionable; and he therefore directs, that arrangements of this nature be, in future, carefully avoided by the Heads of Departments under this Government.

29th September, 1845.

Vide C. O. 22*d May* 1845,
,, 27*th July* 1848.

* 15*th in con.* 25*th Sept.* 1845, *Rev. Dept. No.* 1084.

† *Vide C. O.* 13*th July* 1826, *para.* 8.
,, 29*th Mar.* 1847.

I am directed by the Board of Revenue, under instructions from Government,* to request that, in all future communications on the subject of resumption or continuance of Enam lands, or other Allowances, any original Sunnuds relating to them, which may be forthcoming, together with translations,† may be invariably furnished. In the event also of such Enams having been originally granted, wholly or in part, for the support of any religious or charitable Institutions, it should be explained whether such Institutions still exist, and to what extent the expenses attendant upon them are defrayed from the pro-

ceeds of such Enams. In cases wherein the continuance of any personal Grants may be recommended, the Collector should state the age of the party in whose favor the application may be made, the number of persons dependant upon him for support, and whether he has any, and what, means of subsistence, beyond the Allowances applied for.*

* *These orders were made applicable to Yeomiah lapses also by C. O. 29th March* 1847, *para.* 2.

27TH OCTOBER, 1845.

Vide C. O. 8th July 1844.
,, *28th Jan.* 1847.

† *27th in con. 29th Sep.* 1845, *Rev. Dept. No.* 1149.

Government having been pleased to resolve† that, in the preparation of Grants for ground in Military Cantonments, the Quit Rent or Assessment to be charged upon such ground should be inserted in the Grants; I am directed by the Board of Revenue to request that you will, on application, furnish the Military Board, or the Officers acting under their orders, with any information in regard to the Quit Rent or Assessment on such grounds, as they may require, to enable them to prepare the Grants in question.

10TH NOVEMBER, 1845.

‡ *21st Oct. in con. 10th Nov.* 1845, *Rev. Dept. No.* 1230.

I am directed by the Board of Revenue, under the orders of Government,‡ to request that, on submitting Applications for leave of absence from your Subordinates, you will, on every such occasion, state whether there is, or is not, any objection to the application being complied with.

24TH NOVEMBER, 1845.

Vide C. O. 30th Oct. 1843.

§ *6th in con. 24th Nov.* 1845, *Pub. Dept. No.* 1023.

I am directed by the Board of Revenue, under the orders of Government,§ to request that, on all occasions on which it may be found necessary to employ Cooly Runners for conveying the Government dawks

through your District, you will cause the hire of such Extra Runners to be disbursed to them, immediately on the completion of their work. You will then, at the close of the month, or as soon afterwards as possible, forward a statement of the expenses incurred on this account, during the month, to the Post Master of your District, who will be instructed to repay the amount to your Treasury without delay.

24th November, 1845.

(*To Maritime Districts.*)

Vide C.O. 30*th June* 1845.
,, 16*th July* 1849, *para.* 2.

* 18*th in con.* 20*th Nov.* 1845, *Rev. Dept. No.* 1338.

I am directed by the Board of Revenue to inform you, that Government have been pleased to resolve* that the forms of Manifests, Port Clearances, and other documents employed in the Sea Custom Houses at the Out Ports, should be assimilated to those in use at the Presidency, and that the duty of having them, printed and supplying them to the local Officers, should hereafter devolve on the Collector of Sea Customs at Madras. You will therefore apply to that Officer, in future, for such forms as you may require.

24th November, 1845.

(*To Maritime Districts.*)

Govt. of Fort St. George, to Govt. of India, 6*th Oct.* 1845, *Rev. Dept. No.* 1172.

Vide C. O. 11*th Aug.* 1845.
,, 6*th Dec.* 1847.

† *C. O.* 11*th Aug.* 1845.

I am directed by the Most Noble the Governor in Council to request, that the Government of India will be pleased to state, whether the Notification in the Home Department, published in the Calcutta Gazette on the 28th June last,† was intended to include Machinery of every description, however worked, and wherever used, whether of British or Foreign Manufacture; or whether it applies to English Machinery for the improvement of the communications, and for the development of the commercial resources of the Country, as well as to Steam Vessels.

Govt. of India, to Govt. of Fort St. George, 25th Oct. 1845, *recd. from Govt.* 11*th in con.* 24*th Nov.* 1845, *Rev. Dept. No.* 1319.

In reply to your letter No. 1172, dated the 6th Instant, I am directed to state, for the information of the Most Noble the Governor in Council, that *all machinery* is intended to be exempted from duty by the terms of the Notification of the 28th June last.*

* *C. O.* 11*th Aug.* 1845.

1st December, 1845.

Vide C. O. 30*th July* 1840.
,, 12*th June* 1848.

† 6*th Nov. in con.* 1*st Dec.* 1845, *Rev. Dept. No.* 3349.

The Government, in a recent communication to the Board,† have directed that general questions relating to Survey and Assessment, Cowle, and subjects of a like nature, "should not be embodied in the Annual Reports made by Collectors on the Settlement of their Districts, further than to show how the revenues are affected by them, but should be dealt with separately, by which means they are not so likely to escape notice ;" I am instructed by the Board to draw your attention to their orders to a similar effect, issued from this office by Circular under dates 28th August 1828, and 30th July 1840, respectively.

8th December, 1845.

(To Maritime Districts.)

Vide C. O. 6*th July* 1843.
,, 12*th Aug.* 1844.
,, 27*th Apl.* 1846.

See also C. O. 11*th Aug.* 1845, *page* 380, *para.* 2.

‡ 25*th Nov. in con.* 8*th Dec.* 1845, *Rev. Dept. No.* 1359.

Referring to the Circular from this Office dated 11th August last, I am directed by the Board of Revenue, under orders of Government,‡ to advise you, that the Foreign European Settlements, the dominions of His Highness the Nizam of Hyderabad, and those of the Rajahs of Nagpore, Travancore, and Cochin, are to be considered Foreign, and not British Possessions, within the limits of the East India Company's Charter, as stated in Act 5 and 6 Victoria, Cap. 49§, and that Mysore|| is to be regarded as a British Possession.

§ *See Law relating to India,* 4*th Ed. page* 577.
|| *Vide C. O.* 17*th Mar.* 1845.

18th December, 1845.

Vide C. O. 25th June 1840.
,, *9th July* 1849.
* 11*th Nov. in con.* 4*th Dec.* 1845, *Rev. Dept. No.* 1322.

The Government having, in a recent communication to this office,* directed that due care be taken in all the Provinces under this Presidency, to prevent the Endowments attached to Village Offices being misappropriated, I am directed by the Board of Revenue to call your attention to the subject, and to request that you will adopt all requisite precautions for preventing such misappropriations.

15th January, 1846.

† 6*th in con.* 15*th Jan.* 1846, *D. P. W. No.* 7, *omitted.*
‡ *Entered below.*

Ordered, that copy of the above Extract Minutes of Consultation,† and of its enclosure,‡ be furnished to the several Collectors, who will be pleased to give the utmost publicity to the Rules drawn up by the Superintendent of Roads, and take all the measures necessary to ensure the due observance of the Rules in their respective Districts.

NOTICE.

With the view of preventing accidents and inconvenience to Travellers, the subjoined Rules are published for the guidance of Cart Drivers and others.

RULES.

1. Before commencing a journey, Carts should be carefully examined and repaired, lest they break down and obstruct the Road.

2. Carts should be carefully driven, taking the left hand side of others which they meet, and leaving clear space towards the middle of the road for those that may pass them. Thus those which are going Eastwards, should keep to the North of those going West, which should keep to the South side.

3. The Roads are greatly injured by Carts moving on them in rainy weather. If, during the rain, Carts remained at the halting places, the roads would be more fit for travelling in the dry weather, the daily stages could be increased in length, at the same time that goods would be preserved from wet and damage.

19TH JANUARY, 1846.

Ext. Min. Con. 12*th Dec.* 1845, *in con.* 19*th Jan.* 1846, *Rev. Dept. No.* 1438.

Vide C. O. 25*th Sept.* 1845.
" 18*th May* 1846.

16. In reviewing the Charges on account of Pensionary Allowances, His Lordship in Council has remarked several discrepancies, especially in the names of the incumbents, which are dissimilar to those entered in the Registers formerly furnished by the Collector; and it would appear from the remarks of the Board of Revenue on some of the items, that the practice deprecated in para. 3 of the Orders of Government dated 5th April 1839,* No. 451, of parties "drawing their Pensions in other than their real names, or in different names," still prevails. In many instances the names in the original Registers are widely departed from in the present Lists, both as regards the mode in which they are written, and the omission in some, and the addition in others, of family, &c. names, which render it almost impossible to distinguish the Grantees. The nature of the service also is not correctly stated in some cases.

* *See Note to C. O.* 27*th Feb.* 1845.

17. As such laxity, independent of its obvious impropriety in matters of account, is open to serious abuse in so important a branch of expenditure as the Pensionary Allowances of this Presidency, His Lordship in Council resolves to instruct the Board of Revenue to call the attention of Collectors to the subject, and to direct that, in all Grants of the description referred to, for whatever purpose sanctioned, the name of the Grantee, the amount, nature and terms of the Grant, be strictly adhered to, and the date of authority correctly quoted in the Accounts Particular furnished to the Civil Auditor, who will further carefully scrutinize these accounts, and check any irregularity or departure from these orders.

29TH JANUARY, 1846.

Ordered, that copy of the 1st para. of the Extract Minutes Consultation dated 2d January 1846, and of paras. 1, 4 and 5 of the letter from the Collector of Bellary 3d November 1845, be furnished, by Circular, to the several Collectors under the Madras Presidency, for their information and guidance. The local Officers will be pleased to avail themselves of all occasions, and more particularly those presented by the assemblage of the inhabitants of the Dis-

trict at the time of the Annual Settlement, to impress upon the Village Moonsiffs the importance of their exercising the Judicial powers conferred upon them by Regulation IV. 1816, the dignity attaching to the office of Moonsiff, and the benefits to the people generally accruing from its exercise. Copies of the Regulation should be supplied to those Moonsiffs who are at present unprovided with it, and explanation freely afforded on all points connected with the Regulation, which may seem to be imperfectly understood. The ryots should at the same time be encouraged to submit their differences for the decision or arbitration of their Moonsiff, and the advantage of this course, above that of resorting to the Court of the District Moonsiff, and other Authority, be clearly pointed out to them. The Collectors will further be pleased to communicate with the Court of Sudder Udalut on all points connected with the subject on which it may be necessary to obtain their advice and instructions, referring to this office on all matters bearing upon the general question which may fall within the province of this Department.

Ext. Min. Con. 2d in con. 29th Jan. 1846, *Jud. Dept. No.* 3.

The Most Noble the Governor in Council is of opinion, that great credit is due to Mr. Mellor, for the measures adopted by him to obtain the due exercise, by the Village Moonsiffs of the Bellary District, of the powers vested in them by Regulation IV. of 1816; and thinks that, with proper management, similar arrangements may be introduced in the other Districts of the Presidency; at least the attempt should be made, and the measure carried out wherever practicable.

Collr. Bellary, to Board of Rev. 3d Nov. in con. 1st Dec. 1845.

1. With reference to the correspondence noted in the margin,* relative to the exercise, by Village Moonsiffs, of the powers vested in them by Regulation IV. of 1816, I have the honor to report, for the information of the Board of Revenue, that, as intimated in my letter of the 15th March 1844,† persons competent to fill the office of Village Moonsiff were selected from among the Potails, &c., by myself in my own Division, and under my orders by the Sub-Collector in his, during the Jummabundy Settle-

* E. M. C. 31st Oct. 1843.
Board's Proceedings 22d Jan. 1844.
Collr. to Board 15th Mar. 1844.

† *In con.* 21*st Mar.* 1844.

ment of Fusly 1254, and the necessary Sunnuds or Puttahs have been issued to them, with copies of the Regulation translated in the Native language.

4. In issuing so large a number of Puttahs, I was not guided by any expectation that the power will be exercised in all the 2385 Villages, or that the whole of the persons are quite fit for their offices; but that, at any rate, it is proper the system should become universally known, and that the delegation of the power will not fail to be attended with beneficial effects, at least in the important Villages, which are numerous in this District; and I have now the satisfaction to add, that the object has partially been realized. The encouragement and instructions personally given by me to the parties on the occasion of delivering the Puttahs have operated with advantage, for such will appear to be the case by the instances noticed in the enclosed transcript of an Extract from the Proceedings of the Court of Sudder Udalut, bearing date the 15th August 1845.

5. The Regulation has heretofore been inoperative, it may be said a dead letter, in this District. I however have not a doubt, from the efforts which have been, and are to be, made in the matter, that it will be brought into full operation in many places in a short time.

5th February, 1846.

(To Government Agents.)

Ext. Min. Con. 17th Jan. in con. 5th Feb. 1846, *Rev. Dept. No.* 70.

1. Referring to the communication of the Acting Agent in Ganjam, dated 8th October 1845, addressed direct to Government, on the subject of educating the young Zemindar of Purlah Kemedy, and to No. XI. of the Rules* framed for the guidance of the Agents, under Act No. XXIV. of 1839, wherein it is laid down that "Estates of Minors and other incapacitated persons will be managed by the Agent, with the sanction of Government, under the orders of the Board of Revenue, without Regulation V. of 1804 being made specially applicable to the Agent's jurisdiction," the Most Noble the Governor in Council resolves, with a view of remedying the inconveniences which have arisen by the non-observance hitherto of the aforesaid rule, to direct that the several Agents may be required, in reporting upon Estates of Minors, or incapacitated Proprietors, or on subjects connected therewith, to conform, in future, to the established rule, and pursue the usual practice of addressing the Government through the Board of Revenue, excepting in cases which are not provided for by the Rules.

* *See Appendix.*

12TH FEBRUARY, 1846.

Ext. Min. Con. 9th Dec. 1845, *Mily. Dept. No.* 5585, *recd. from Govt.* 13*th Jan. in con.* 12*th Feb.* 1846, *Rev. Dept. No.* 54.

Vide C. O. 9*th May* 1842.
,, 10*th Sep.* 1846.

1. It appears to the Most Noble the Governor in Council, upon full consideration of the whole of the foregoing correspondence, that it would not be practicable to establish any specific allotment of Carriage for Troops ordered to march from Station to Station; but he is of opinion that all parties should be left, as far as practicable, to make their own arrangements for the hire of such Carriage as they may require, the authority of the Civil Officer being interposed only when Carriage may not be otherwise procurable, and then upon Application from the Commanding Officer.

2. It is evident, indeed, that the number of Bandies now commonly required by the Troops, greatly exceeds what was usually sufficient many years ago, and that this increased demand is, at times, productive of much inconvenience. Various causes, however, which cannot apparently be obviated, have combined to produce this, and His Lordship in Council believes, that the only effectual check upon it will be found, as in all other similar cases, in the men's want of means compelling them to restrict their demands to what is absolutely indispensable. Years ago the demand for wheeled Carriage was unquestionably of comparatively trifling extent, but at the same time the number of Bandies actually available, was, in proportion, even still more limited, and the increased demand now on the part of the Troops, is met by a much greater amount of supply on the part of the people, the use of wheeled Carriages being certainly much more general throughout the country than formerly.

3. While, however, this increase has taken place in the quantity of Carriage required for the ordinary movements of Corps, it is satisfactory to His Lordship in Council to observe, that the quantity required by Corps employed on Field Service, is usually very trifling.

4. As regards the rules prepared by Mr. Pelly, the Most Noble the Governor in Council observes that they are based mainly upon the introduction of a distinct class of Maistries, to be interposed between the Cart Owners and the Troops, and to be paid at the cost of the latter.

5. His Lordship in Council concurs with His Excellency the Commander-in-Chief in considering such an arrangement unadvisable, and the rules generally, therefore, cannot be adopted.

6. Rules 2, 3, part of 6, and 11 and 12, with some modifications, may however with advantage be added to the existing Regulations, and they will accordingly be introduced in a revised Order, which will be substituted for G. O. G. of 9th August 1842.

7. Rules 13, 14, 16, 17, 18, 19, 21, 22 and 27, (19 and 21 more especially,) may be established, with much benefit, for the guidance of the Civil Authorities.

8. Rule 26 also, modified to adapt it to the several Collectorates, may be of use.

9. It is evident from the Statements submitted by the Quarter Master General, and Commissary General, that the rates of Cart-hire, as at present regulated at the Presidency, are greatly in excess of the market rates, and that they ought to be revised. Government, it may be observed, is charged at those rates, as in the instance of Carts occasionally sent with supplies from the Arsenal, when but for those rates being officially sanctioned, the charge would probably not amount to more than half the sum.

10. Ordered, that the foregoing observations be communicated to the Revenue Department, and that the following Draft G. O. in substitution of G. O. G. 9th August 1842, be referred to the Commander-in-Chief, for His Excellency's remarks, before publication.*

* *Since published as G. O. G. 26th Dec.* 1845, *No.* 259.

Draft of a set of proposed Rules[a] *for procuring and supplying Carts, &c. &c. for the use of Troops marching from Bellary; drawn up by Mr. Pelly, Sub-Collector of Bellary, with reference to the Orders of Government contained in Extract from Minutes of Consultation dated 28th February* 1843,[b] *and Proceedings of the Board of Revenue dated 6th March* 1843.[c]

Duties of the Magistrate.

Rule 13.—The Magistrate upon whom devolves the duty of supplying carriage to the troops, will, as regards Carts, from time to time, cause a Register of all available Carts to be made, and kept in his Office.

Rule 14.—Carts, the property of any person, which are ordinarily let out for hire, or kept for profit, will be available (if occasion requires it,) for the use of the Troops marching.

Rule 16.—On receiving the requisition for Carriage from the Officer

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(*a*) *Enclosure to letter from Collr. Bellary,* 12*th May in con.* 29*th June* 1843.

(*b*) *In con.* 6*th Mar.* 1843, *Rev. Dept. No.* 210, *not circulated.*

(*c*) *Not circulated.*

*See G. O. G. 26th Dec. 1845, No. 259.

Commanding a Regiment, referred to in Rule 2;* it will be the duty of the Magistrate to collect the number of Carts required, at his Cutcherry, and, as far as practicable, in time that the Carts may be made over to the Regiment on the second day preceding the marching day.

† The Magistrate begs to inform the Officer Commanding the Regiment, that the Carts, (or part of them,) are ready, and requests him to send a responsible person to-morrow morning to receive them.
(Signed) ———
Date. *Magistrate.*

Rule 17.—When the Carts are ready, the Magistrate will intimate the same by Note, (see form in margin,†) and request the Commanding Officer to send a responsible person to receive them on the day following.

Rule 18.—Carts rejected by the responsible person sent, will be at once dismissed. Those that are good will be registered in the Magistrate's Office, according to the Form A‡ annexed; and copy of the Register, when all the Carts are despatched, will be sent by the Magistrate to the Officer Commanding the Regiment, and that Officer will act regarding it as specified in Rule 12.§

‡ *See the G. O. G. previously quoted.*

§ *See ditto.*

Rule 19.—The Magistrate is authorized to pay, from his Treasury, each Cartman, in advance, at the rate of 8 Annas for every 10 miles, if the distance is under 100 miles; and 12 Annas, if above that distance. He will also retain 1 Anna for every 10 miles per Cart to be paid to the Maistry as his full hire, and disburse so much in advance as he thinks proper, keeping the rest to be paid on the Maistry producing a Certificate from the Commanding Officer that the Carts have arrived at their destination, and that the Cartmen have fulfilled the terms of the contract.

Rule 21.—The Magistrate is also authorized to pay Batta to Carts brought from a distance of 15 miles or more, at the rate of 4 Annas for every 15 miles, and also the same rate of Batta for every day they are kept at the Cutcherry, previous to making them over to the Regiment, which will be two days previous to the march. The Magistrate will be careful not to retain the Carts an unnecessarily long time, but for so many days as it is found necessary to keep them, they will be entitled to receive Batta, which Batta, as well as the Batta for coming from a distance, the Magistrate will charge in his Accounts to Government.

NOTE BY MR. PELLY.

I have preferred retaining the Note attached to this Rule, in the body of the Rules, as it will more distinctly show, as regards the payment of the Carts, where the Magistrate's responsibility ends, and that of the Commanding Officer commences; and thereby prevent any misunderstanding and confusion of Accounts, which, if not clearly specified, might be the case.

RULE 22.—The Cart-owners will not then be entitled to further Batta, except under the provisions of Rule II., which will be paid by the Officer Commanding.

NOTE.—The object of this and the foregoing Rule, is distinctly to divide the responsibility of the Magistrate and the Commanding Officer, as regards the payment of the Cart-owners. Until the time the Carts are made over to the Commanding Officer, (which is to be not more than two days previous to the day notified for the march,) the charges are to be paid by the Magistrate, after that by the Officer Commanding.

NOTE BY MR PELLY.

On the arrival of the Corps at any of the Stations noted, it should be the duty of the Authorities to provide Carriage at those places in exchange for those from Bellary, if the Corps is required to go further. If this cannot be done, it will perhaps be requisite to keep some of the Carts sent from Bellary, and a selection of those most willing to go should be made, and intimation sent by the Authorities at those places to the Magistrate of Bellary. But all Accounts should nevertheless be settled, as prescribed by these Rules, with the Cart-owners, at the arrival of the Corps at the places specified, and an entirely new engagement made for the further distance.

The Stations noted are perhaps incomplete, and I would rather leave it to the Quarter Master General's Department to fill them in correctly.

RULE 26.—Carts hired at Bellary will not be required to go to Stations beyond those noted below:

Secunderabad,
Belgaum,
Sholapoor,
Dharwar,
Cannanore,
Mysore,
Bangalore,
Madras,
Vellore,
Trichinopoly,
Masulipatam,
Arcot,
Jaulnah.

RULE 27.—The duties prescribed by the Magistrate will, at his pleasure, be entrusted to his Assistant, and during the absence of the Magistrate from Bellary, and if his Assistant cannot attend, the Tahsildar, assisted by a writer from the Hoozoor Cutcherry, will superintend the supply of Carts to the Troops.

19TH FEBRUARY, 1846.

Ext. Min. Con. 27th Jan. in con. 19th Feb. 1846, *D. P. W. No.* 35.

Vide C. O. 21*st Oct.* 1847.

12. The Board of Revenue will be requested to instruct the Collectors to sub-

mit, with their annual Reports on the Extra Sources of Revenue of their respective Districts, a separate report on the roads and communications, and to point out distinctly the actual advantages to the Foreign, or to the Home, Trade of the Country, arising from the improved means of transport. They will also make such suggestions for the formation of new lines, and for the extension generally of the means of communication throughout their Districts, as may appear to them to involve important results.

26TH FEBRUARY, 1846.

Vide C. O. 20th Jan. 1842.
,, *19th Mar.* 1846.

Referring to Act XXXII. 1845, I am directed by the Board of Revenue to forward to you, the enclosed form of Licence, which has been approved by the Board, and is to be hereafter granted to all parties establishing Distilleries in your District, for the manufacture of Spirits, by process of distillation similar to the European system. You will cause counterparts of the same to be executed by the parties to whom the Licence may be granted.

FORM OF LICENCE.

Vide Enclosures 1 *and* 3 *to C. O. 29th June* 1835.

Under the special sanction of the Board of Revenue of Fort St. George, I grant this Licence, under Section IV. Regulation I. 1820, and Section II. Act XXXII. of 1845, to you A. B., to the purpose following; viz.:

I. You are hereby permitted to establish a Distillery at the Village of   in the Talook of   in this District of   for the distillation of Spirits, by process similar to the European system; the condition being, that the whole of the Spirits so distilled by you shall be exported by Sea, or shall be sold only to the Civil or Military Officers of Government, empowered to purchase the same on account of the Public Service, or to Abkarry Renters for retail sale within the limits of their respective Farms, but not to the licensed retail dealers of Madras, contemplated by Section VII. Regulation I. 1813 of the Madras Code.

II. Should you directly, or indirectly, sell, or permit to be sold, any quantity of such Spirituous Liquors, to any European Soldier or Sailor, or to any Native of India, or other person, save and except to those to whom it is hereinbefore declared that such Liquors may be lawfully

sold, you shall, on proof thereof, to the satisfaction of the Collector of this District, be liable to the forfeiture of this Licence, or to a fine not exceeding One thousand Rupees for every such offence, subject to the confirmation of the Board of Revenue, to whose final decision every such case will be referred.

Given under my hand and Seal at this day of in the year

16TH MARCH, 1846.

* *Annexed.*

† Govt. of India to Govt. N. W. Provinces, 9th March, 1844, para. 6.
Hon'ble Court to Govt. of India, 23d Sep. 1845, No. 7.
Govt. of Fort St. George to Govt. of India, 4th June 1845.
Govt. of India to Govt. of Fort St. George, 16th Aug. 1845.

1. Resolved, that copy of paras. 1 to 5 of the foregoing* Extract from the Minutes of Consultation, and of the Extract from the papers which accompanied it, noted in the margin,† be transmitted for the information and guidance of the several Collectors.

2. The Board request the particular attention of the Revenue Authorities to the orders conveyed in para. 5 of the above Extract, which they will be careful to make known to all parties holding, or engaged in the management of, lands within their respective Districts, whom those orders are likely to affect.

Ext. Min. Con. 27th Jan. in con. 16th Mar. 1846, *Rev. Dept. No.* 116.

‡ *Annexed.*

§ *E. M. C.* 12*th Sep. in con.* 5*th Oct.* 1843, *R. D. No.* 999.
,, 1*st Feb. in con.* 3*d Mar.* 1845, *R. D. No.* 145.
,, 22*d Apl. in con.* 12*th May* 1845, *R. D. No.* 516.

1. The Most Noble the Governor in Council resolves to transmit the foregoing‡ letter, and its enclosures, to the Board of Revenue, with reference to the orders previously communicated,§ on the subject of lands held by Company's Servants for farming purposes, together with the following observations and orders for their information and guidance.

2. Viewing the correspondence now furnished by the Government of India, with the orders formerly received, His Lordship in Council understands the rule to be absolute, prohibiting Company's Servants from holding lands, for farming purposes, under any circumstances whatever, whether or not the parties are personally engaged in their management, or whether the lands are situated in the District in which the Proprietors have Civil authority or otherwise, and irrespective of

the consideration that such possessions are not detrimental to the public interests.

3. The prohibitory rules referred to above, are regarded to be equally peremptory in relation also to Commissioned Officers of the Army; but in respect to Officers on the Invalid Establishment, or non-effective list, the Government understand, from the correspondence noted in the margin,* copy of which will also be furnished to the Board of Revenue, that those rules are not considered in Bengal to apply with equal force.

* To Govt. of India, 4th June 1845, No. 670.
From do. 16th Aug. No. 547.

4. The prohibition refers to lands both in the Company's Territories, and in the Territories of Native States, but not to lands in any of Her Majesty's Colonies.

5. The principle inculcated by the Government of India, on the Government of the N. W. Provinces, in para. 6 of Mr. Davidson's letter dated 9th March 1845, No. 30, will be carried out under the Madras Presidency, and in conformity therewith, and subject to the exceptions for special indulgence which are referred to by the Honorable Court of Directors, in their Despatch to the India Government dated 23d September 1845, (a copy of which has been furnished direct to this Government by the Honorable Court, in No. 19 of 1845, dated 1st October,) all Officers who hold, or who may be in any way concerned in the management of lands, will be required wholly to relinquish their interests in those lands, on or before the 1st of January 1847, and it will be intimated to them, that the only condition on which they can continue to hold, or be concerned in the management of, lands, beyond that period, is their resignation of the Company's Service.

Govt. of India, to Govt. N. W. Provinces, 9th March 1844.

6. I have now the instructions of His Lordship in Council to inform you, that the Officers who hold, or who may be in any way concerned in the management of, lands, will be expected wholly to relinquish their interests in those lands, on or before the 1st of January 1845; and it should be intimated to such Officers, that the only condition on which they can continue to hold, or be concerned in the management of, lands, beyond that period, is their resignation of the Company's Service.

*Hon'ble Court, to Govt. of India, 23d Sept..*1845, *No.* 7.

1. In reply to your paragraphs noted in the margin, we now address to you our final instructions on the subject of the holding of lands, by Company's Servants, for Farming speculations.

Whole letter dated 24th May, (No. 4,) 1845.
Do. 31st May, (No. 6.)

2. As a general rule, we confirm the prohibitory orders to the full extent to which they were carried by your Government, as communicated in your letter of 4th July 1844, (No. 11,) in relation to our own Territories; and in that of the 24th May 1845, in relation to the Territories of Native States.

3. As exceptions, however, to this general rule, where individuals may have previously to July 1844 become, under the sanction of the local Government, *bonâ fide* holders of lands, not within the Districts of their official employments, we leave it to your discretion the granting of such degree of special indulgence as you may think proper to concede.

Govt. of Fort St. George, to Govt. of India, 4th June 1845.

* To Govt. of India, 1st Feb. 1845, No. 146. From do. 15th Mar. ,, No. 210.

† 1st May 1845, No. 1134.

1. Referring to the correspondence noted in the margin,* I am directed by the Most Noble the Governor in Council to request you will submit, for the orders of the Right Honorable the Governor General of India in Council, the accompanying copy of a letter from the Town Major,† giving cover to one from Major Minchin, at present on Medical Certificate at the Neilgherries, reporting that he is engaged in the cultivation of Silk on the Hills, for the eventual benefit of his sons; and requesting, in the event of there being any question as to the propriety of his so employing his time, that the special permission of Government may be obtained on his behalf.

2. His Lordship in Council is not aware that the orders of the Honorable Court of Directors, and the rules of the Government of India, apply to cases like the present, where the parties concerned in such undertakings, although in the service, belong to the Invalid Establishment; and understanding that the Invalid Officers of the Bengal Presidency are permitted the privilege of engaging in speculations unconnected with the Service, he is of opinion, that, if such be the case, Major Minchin should be allowed the same indulgence.

Govt. of India, to Govt. of Fort St. George, 16th Aug. 1845.

1. I am directed to acknowledge the receipt of your letter, No. 670, dated the 4th June last, with enclosure, inquiring, with reference to Major Minchin, 1st Native Veteran Battalion, being engaged in the cultivation of Silk at the Neilgherry Hills, whether any prohibition exists to Invalid Officers of the Bengal Army engaging in speculations unconnected with the Service.

2. In reply, I am desired to state, that the rules, which are very stringent against mercantile or commercial speculations being entered into by Officers of the Bengal Army, are not considered to apply, with equal force, in a case like that of Major Minchin, an Officer on the non-effective list; and that, in the opinion of the Governor General in Council, such cases in respect of Invalid Officers may more expediently be disposed of by the Governments of the respective Presidencies, agreeably to the circumstances of each, than dealt with by any general rule.

19th March, 1846.

Vide C. O. 26*th Feb.* 1846.
„ 2*d Sep.* 1847.

Cases having recently occurred, in which difficulty has been experienced in realizing the Rents due by Abkarry and other Renters of Extra Revenue, in consequence of persons of no substance having been admitted as Renters and Securities; I am directed by the Board of Revenue to call your attention to the Circulars from this office noted in the margin,* and to request that the rules therein laid down for ascertaining the competency of Renters and their Securities, be strictly attended to for the future.

* 14th July 1828.
12th Dec. 1831.
18th Aug. 1834.
29th Dec. 1834.
23d May 1836.

30th March, 1846.

Vide C. O. 1*st June* 1843.

In their Circular of 1st June 1843, the Board requested that you would state, whether there were, in your District, any ready money Allowances, granted to the families of Poligars, or others, *in lieu of resumed emoluments,* which had hitherto been adjusted by deduction from the Kistbundy Beriz; and that, if so, you would, for the future, cause all such to be duly entered in the Statements furnished periodically to the offices of Account and Audit. I am directed by the Board of Revenue to request that you will state whether, besides the ready money Allowances or Pensions more immediately referred to in that Circular, there are any others in your District of the nature of Yeomiahs, personal or charitable Grants, with or without service annexed, which have, in like manner, been paid by deduction from the Kistbundy Beriz, either of

the Land Revenue, or of any of the Extra Sources ; and that, if so, you will explain the circumstances of every such Grant, its nature, amount, authority by whom, and purposes for which, it was conferred, in order that, if found to rest on due sanction, it may henceforth be made payable direct from the Treasury, and be exhibited in the Accounts furnished regularly to the Accountant General and Civil Auditor.(a)

2d April, 1846.

Hon'ble Court to Govt. of Bombay 2d Jan. 1846, *No.* 1, *received from Govt.* 25*th Mar. in con.* 2*d Apl.* 1846, *Rev. Dept. No.* 341.

Vide C. O. 27*th Feb.* 1845.
,, 23*d Apl.* 1846.

1. We have to notice the incomplete manner in which this reference is made to us.

Letter dated 16th July 1845, No. 43, recommending the grant of Pensions to one Chobdar and four Peons of the Government House Establishment.

2. It appears from the collection of papers which accompanied your Despatch, that the Civil Auditor, and Mr. Secretary Escombe, reported, in June 1844, that the Regulations did not provide for the grant of Pensions to Chobdars and Peons, and the Governor, in a short Minute, under date 24th of the same month, observed, " I fear Pensions cannot be granted, but the Civil Auditor may be desired to state what Gratuity may be given." A reference was accordingly made to the Civil Auditor on the 3d July 1844, but neither that Officer's answer, nor any further proceeding in the case, is contained in the Collection ; and yet, in this state, and after a lapse of upwards of a year, a Despatch is addressed to us, recommending all the parties for Pensions, although the name of the Chobdar is expunged, (for what reason is not stated,) in the papers in the Collection.

3. As the Governor's signature is not attached to the Despatch, we presume the subject was revived in his absence, particularly as your recommendation is contrary to the opinion which he had recorded.

4. Inferior Servants of the description already alluded to, are clearly not entitled to Pensions, according to the express terms of the Regulations, and however deserving such persons may be of compassionate

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(a) *In consequence of this Circular, a correspondence ensued between the Board of Revenue, and the Collectors of those Districts where payments of this description were made, and separate orders were issued in each case.*

consideration, we cannot admit of a departure from the Regulations in their favor.

5. We are induced however to authorize the grant of a donation of one year's pay to each of the parties who may be living.

6. In comparing the ages of the Chobdar and Peons with the periods of their services, we find that their employment by Government commenced far too late in life. This should be especially guarded against upon the engagement of Public Servants.

23D April, 1846.

Ext. Min. Con. 4th June 1845, *Pub. Dept. No.* 508, *received from Govt. 7th in con. 23d Apl.* 1846, *Jud. Dept. No.* 211.

Vide C. O. 2d Apl. 1846.
,, *28th Aug.* 1849.

Read the following letter from the Sheriff of Madras, dated 21st April 1845, No. 303, requesting the sanction of the Most Noble the Governor in Council, for the future to select the Peons from among the Pariahs, to be employed in the Grand Goal, indiscriminately with those of other Castes.

The Sheriff is informed that, upon the principle laid down in the Honorable Court's Despatch No. 8, of 2d February 1831,* the Government do not recognise caste, or any religious distinction, as a ground of Civil disability; and all classes or castes are therefore *alike eligible* to offices, for which the Head of an office may consider them qualified, and their employment advantageous to the public interests.

* *Copy not furnished by Govt.*

27th April, 1846.

(*To Frontier Districts.*)

Govt. of India to Govt. of Fort St. George, 14th Mar. 1846, *received from Govt. 14th in con. 27th Apl.* 1846, *Rev. Dept. No.* 422.

Vide C. O. 8th Dec. 1845.
,, *1st June* 1848.

1. I am directed to acknowledge the receipt of your letter, No. 221, dated the 21st ultimo, with enclosures, submitting, for the decision of the Government of India, the question whether the duty leviable under Act VI. of 1844, upon goods exported into the Nizam's Country, from the Rajahmundry District, through the District of Masulipatam, is to be collected on the Frontier of the former District, or that of the latter.

2. In reply the President in Council desires me to state, that the IX. Section of the Act making it lawful for the Governor in Council to appoint such Officers as he may think fit, to collect the Customs duties

leviable thereby, it is competent to that Authority to determine the question referred to in your letter. The duties would not be paid in any inland District very distant from the Frontier, without subjecting the Merchant to the inconvenience of having to procure a renewed Certificate, under Section XI.; but his Honor in Council observes, that there is nothing in the Act which prohibits the payment of the Frontier duty at any other place than a Frontier Chokey. The duty might indeed, under the Law, be paid at Madras, and His Honor in Council suggests that it be allowed to be levied at any Custom House where it is most convenient to the Merchant to pay it.

18TH MAY, 1846.

Vide C. O. 22*d May*, 1845.
" 10*th Aug.* 1846.
E. M. C. 20*th Apl. in con.* 18*th May* 1846, *Rev. Dept. No.* 452.

I am directed by the Board of Revenue to request that, in forwarding Applications for payment of Arrears of Cavelly Allowances, Yeomiahs, or Pensions, of any description, they may be accompanied by a Statement drawn up according to the enclosed form.

Statement showing the amount of Arrears due to the undermentioned Yeomiahdars in the District of

Number of Certificate.	Names of the Pensioners.	Amount of Pensions, &c., per annum.	Date of Government authority.	Nature of the Grant.	Period for which Arrears are due.	Total amount of Arrears.	Explanation of the cause of suspension of payment.	Remarks of the Board of Revenue.	Orders of Government.
1	2	3	4	5	6	7	8	9	10
				NOTE.—If for service, the nature of the service should be particularly explained. If for subsistence, it should be so stated.					

18TH MAY, 1846.

Ext. Min. Con. 28th Feb. 1846, *Pub. Dept. No.* 358, *received from Govt. 3d Apl. in con.* 18*th May* 1846, *Rev. Dept. No.* 386.

Vide C. O. 19*th Jan.* 1846.
„ 17*th June* 1847.

Read again letter from the Civil Auditor, dated 19th September 1840, forwarding letter from the Private Secretary to the Most Noble the Governor, with the original enclosures, and recommending that fresh Certificates be issued to the parties referred to, with amended descriptive Rolls; and stating that the Pension hitherto enjoyed by the Pensioner Doorgah, No. 55, should be stopped forthwith.

Read the following letters:

From the Private Secretary to the Most Noble the Governor, dated 31st January 1846, submitting explanation called for respecting certain inaccurate descriptive Rolls held by Pensioners on the Establishment of the Government House.

From the Civil Auditor, dated 3d February 1846, forwarding copy of a letter from the Private Secretary to the Most Noble the Governor, with the original enclosures, and recommending that fresh Certificates may be issued for the parties to whom he refers, with amended descriptive Rolls inserted therein.

The Most Noble the Governor in Council is of opinion, that the explanation furnished by Mr. Conway in the foregoing communication, is satisfactory, so far as it has reference to himself, but he cannot entirely absolve from blame the party to whom the duty of preparing descriptive Rolls was entrusted, in the absence of the Private Secretary with the Governor on the Hills in 1836. His Lordship in Council is not however disposed, at this distance of time, to take any steps in the matter, further than to impress upon the Heads of Offices under Government, the necessity of themselves carefully inspecting Candidates for Pension, instead of leaving this duty to their Native Subordinates; and directs that revised Certificates be issued to the parties enumerated in the margin,* in conformity with the descriptive Rolls received with this letter.

* *Omitted.*

18TH MAY, 1846.

Ext. Min. Con. 2*d in con.* 18*th May* 1846, *Jud. Dept. No.* 260.

Vide C. O. 7*th July* 1845.
„ 27*th May* 1847.

Under the opinion expressed by the Board of Revenue, and Court of Sudder Udalut, in the foregoing corres-

* *From Board 26th Feb.* 1846, *No.* 231.
From Sudder Udalut 25*th Apl.* 1846, *No.* 59.

pondence,* the Most Noble the Governor in Council resolves, that all Contracts between the Government and private individuals, shall hereafter be registered free of the usual fee; and he accordingly directs that the several offices of Registry in the Provinces, be instructed to register, free of charge, any Contracts between the Government and individuals, which may be sent for registration by Collectors and their Subordinate European Officers.

28TH MAY, 1846.

Vide C. O. 5*th May* 1845.

E. M. C. 6*th in con.* 30*th Apl.* 1846, *para.* 2, *Rev.Dept. No.* 403.

E. M. C. 29*th Apl. in con.* 28*th May* 1846, *Rev. Dept. No.* 255.

† Wages to additional Peons in attendance on Convicts.
Batta to Convicts.
Reward for the apprehension of parties concerned in robberies.
Repairs to Police and Moonsiffs' Cutcherries.

With reference to the Circular from this office under date 5th May 1845, I am directed by the Board of Revenue to inform you, that Charges for Batta &c. to Prisoners and Witnesses brought before the Magistrates and Police Officers, onMagisterial charges, should, as heretofore, be submitted for sanction through this office; but *all charges on account of Convicts*, also those noted in the margin,† and those incurred under the orders of the Court of Foujdary Udalut, should be submitted through that Court for sanction. Your particular attention is requested to these instructions, with a view to prevent delay in the adjustment of your Accounts.

13TH JULY, 1846.

‡ 16*th June in con.* 13*th July* 1846, *Rev. Dept. No.* 641, *para.* 2.

§ *See Ed.* 1848, *page* 324, *para.* 6, *and Table* A, *page* 348.

I am directed by the Board of Revenue, under instructions from Government,‡ to request that you will exclude from the annual Statements of Charges transmitted to this office, the disbursement on account of Batta paid to Native Dressers attached to your Establishment. The Batta to these Servants being authorized by the Military Pay and Audit Regulations,§ will be admitted by the Civil Auditor under those Rules, and on the production of the requisite Certificate in support of the charge.

13TH JULY, 1846.

Vide C. O. 28th Aug. 1845.
,, 14*th Aug.* 1848.

E. M. C. 2*d Apl. in con.* 13*th July* 1846, *D. P. W. No.* 92.

* On account of Estates under management.
Do. cultivation.
Do. manufacture of Salt.
Do. Tobacco Monopoly.

I am directed by the Board of Revenue to request that, in sending up, for the future, for each year, your Statements exhibiting the amount of Advances made on the accounts noted in the margin,* you will append to it a Memo. showing, Fuslywar, the balances of similar Advances made in previous years, which still remain unrecovered, or unadjusted, in your Accounts; the period within which these balances may be expected to be settled, and the causes which have hitherto prevented their adjustment or recovery.

16TH JULY, 1846.

† *In con.* 2*d Apl.* 1846, *Rev. Dept. No.* 304.

Translations of the Notification referred to in the Extract from the Minutes of Consultation dated 16th March 1846,† and published in the Fort Saint George Gazette of 5th June 1846, having been received, (with the exception of the version in Mahratta,) the Board resolve to transmit them to the several Collectors, for circulation in the Provinces under their charge. They desire that the translations now forwarded be fixed up at the office of every Collector and Sub-Collector, and in the Cutcherry of every Tahsildar or Ameen; that the purport of the Notification be carefully explained to the ryots of every Talook, when assembled for the annual Settlement, and that every means be adopted, both by the European Revenue Officers, and by their Native Subordinates, to ensure its provisions being made generally known within their respective jurisdictions.(*a*)

(*a*) *Note* 1.—" NOTIFICATION. *Fort St. George, March* 16, 1846.

1. In order to prevent adoptions being made by parties at the point of death, for the sole purpose of barring the rights of Government to escheats, as well as to defeat fraudulent attempts to impose on Government as an adopted son, a person not really possessing that character; it is hereby notified, for general information, that while Government reserves to itself, in all cases, the right of refusing to recog-

10th August, 1846.

Vide C. O. 18*th May* 1846.
,, 3*d Sep.* 1846.

I am directed by the Board of Revenue to forward, for your information and future guidance, the accompanying

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nise the claims of an adopted son to succeed to Shrotrium, Mocassah, Yeomiah, or other Allowances of any kind, either in land or money, &c., it will invariably reject them, unless the fact and circumstances of the adoption are reported to the Collector of the District, for registry in his office, at least six months previously to the decease of the party making the adoption.

2. The rule laid down in the above Notification will come into operation on the 1st January 1847, and will, from that time, be rigidly enforced. Claims founded on adoption which may come under consideration before that date, will be decided according to the circumstances of the several cases."—*Gazette*, 1846, *page* 545.

Note 2.—" 1. The Village of Ootacaud was granted in the year 1817 on Shrotrium tenure, for three lives, to one Sawmy Naick, the Head Native Vaccinator, in consideration of his past services. The original Grantee having died in February 1842, the Village was registered in the name of Seetarama Naick, the eldest of his three surviving sons; and this individual being without issue, adopted Vencata Ramanjooloo, the nephew of his youngest brother, whom he appointed guardian of his adopted son, in the event of his own demise. Seetarama Naick died in the month of September last, and the question now arises, whether the adopted son, or the eldest surviving brother, shall be recognised as the third life entitled to succeed to the Shrotrium.

2. You have referred this point for our decision, and have requested a communication of our sentiments on the general question, whether grants of this description should, or should not, be continued to adopted sons.

3. The right of deciding questions of succession in cases of this description is reserved to the Government by Regulation IV. of 1831, and we are of opinion that, unless special reasons should exist for taking a different course, that party should be recognised as the successor to the Shrotrium, who may possess the character of the legal heir* of the deceased incumbent, whether by birth, or by adoption.

* *Vide Note* 6, *page* 176.

4. In the case now under reference, the adopted son would appear to be the party entitled to the succession, provided the circumstances of the adoption were such as to render it valid in point of law."—*From Hon'ble Court* 30*th May* 1843, *No.* 12, *received from Govt.* 12*th in con.* 28*th Aug.* 1843, *Rev. Dept. No.* 864.

Note 3.—" 1. I am directed by the Board of Revenue to request that you will submit, for the orders of the Most Noble the Governor in Council, the accompanying letter from the Collector of Chingleput, reporting the demise of the Shrotriumdar of Eringodcottah and Luttoor, and soliciting instructions as to the disposal of the Shrotrium Villages.

Extract from the Proceedings of the Board, dated 21st May last, together with transcript from the Extract Minutes of Consulta-

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2. Mr. Freese details the origin and past circumstances of these Shrotriums with full particulars; and it is not necessary here to repeat the history at length. These Shrotriums were granted by the English Government, and one condition in the grant was, escheat in default of 'legal heirs.' The Shrotriumdar now deceased, by name Streerama Vencattapa Naick, died childless; but shortly before his death he had adopted a child, and Mr. Freese represents the adoption to have been in all respects regular and legal.

3. The question for decision is, whether the youth thus adopted comes within the expression 'legal heirs' contained in the Grant. The Board are clearly of opinion that he does, there can be no doubt that by Hindoo Law a boy thus adopted would be legal heir to his adoptive father; and there appears as little that the terms of the Grant were designed to be construed according to the law of the Country. The Board have usually passed orders as to the succession to Shrotriums which are strictly heritable, and they have repeatedly recognised the title of adopted sons. They might have pursued the same course in this instance also, but under all the circumstances, they deem it proper to submit the case for the consideration of Government, with a recommendation that the adopted child, Nalla Streerama Naick, should be registered as Proprietor of three-fourths of the Shrotriums, as solicited by his adoptive mother.

4. With regard to the remaining quarter, the Board differ from Mr. Freese. It appears from that Gentleman's letter, that this portion of the property has been given, by the decree of a Civil Court,* to Singama Naick, as his share by inheritance. Mr. Freese seems to question the justice of this decree, but the party most interested to object to it has not sought its renewal as far as appears, as he might have done by a Special Appeal, and it is to be observed that no more than three-quarters is claimed by the other branch of the family. Even if it be a wrong decision, it is not the function of the executive Government to correct the erroneous judgments of the Judicial Tribunals. The Board recommend that this quarter share of the Shrotriums should be registered in the name of the abovementioned Streerama Singama Naick."—*To Govt.* 23*d Jan.* 1845, *No.* 51, (257.)

* *In* 1825—*but see Reg.* IV. 1831, *and Note* 3, *page* 277.

Note 4.—" 1. The Most Noble the Governor in Council fully concurs in the opinion expressed by the Board of Revenue in para. 3 of their letter, supported as it is by the view taken by the Honorable Court in their Despatch of the 30th May 1843, No. 12,† respecting the recognition of adopted sons as successors to Shrotriums in the character of legal heirs, and he accordingly directs that the three-fourths of the Shrotriums of Eringodcottah and Luttoor, in Chingleput, be registered in the name of Nalla Streerama Naick, the adopted son of the late Proprietor.

† *See preceding Note* 2.

2. His Lordship in Council also concurs in the view taken by the Board of the remaining quarter share of the Shrotriums, which has been decreed, by the Civil

tion of Government thereon, bearing date the 11th ultimo, relative to the eventual resumption of Grants providing for the sup-

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Court, to Streerama Singama Naick, in whose name it should accordingly be registered."—*From Govt. 22d Feb. in con. 3d Mar.* 1845, *Rev. Dept. No.* 238.

Note 5.—"1. It will be seen from the correspondence above alluded to,* that the deceased Teroovengada Moodelly succeeded to the Shrotrium as the adopted son of his predecessor Moottumby Moodelly. The Shrotrium is now claimed in behalf of Gajanana Moodelly, the uterine brother of Teroovengada Moodelly, who, it is stated, was adopted by him shortly before his demise, which took place on the 4th January last.

* *To Govt. 23d June* 1831, *No.* 329, (1223.) *From Govt. 15th in con. 18th July* 1831, *Rev. Dept. No.* 671.

2. As the adoption appears to have been regular, the Board are not aware of there being any objection to the succession of Gajanana Moodelly to the Shrotrium, any more than to that of his adoptive father; and they accordingly recommend that the Collector may receive sanction for registering the Shrotrium in his name."—*To Govt. 31st Mar.* 1842, *No.* 130, (619.)

Note 6.—"It appears that Gajanana Moodelly, independent of his adoption by his brother Teroovengada Moodelly, is the nearest male heir of the deceased, and the Right Honorable the Governor in Council is therefore pleased to authorize the Collector of Chingleput to register the Shrotrium Villages of Meruttoor and Verungavaidoo, in the Nayer Talook of that District, in the name of that individual."—*From Govt. 16th in con. 30th May* 1842, *Rev. Dept. No.* 623.

Note 7.—"It appears from the foregoing letter,† that Arnachella Chetty, the last registered Shrotriumdar of the Villages of Vichoor, Vellevoyel, Paramangynee and Peroondooravoo, in the District of Chingleput, adopted, shortly before his death, his sister's son, Ruthnavaloo Chetty, who was moreover his own son-in-law, by which proceeding that individual stood in the relation of nephew, son-in-law, and son to the deceased. Upon the validity of such an adoption there would seem to be some doubts, but the Acting Collector of Chingleput observes, that some leading members of the caste to which the family belongs, have stated that 'such an adoption is not contrary to the usages, and that similar instances have occurred.' The Governor in Council is however of opinion, that this point should be satisfactorily decided, and before passing final orders on the application on behalf of A. Ruthnavaloo Chetty, he resolves to refer the subject to the Court of Sudder Udalut, in view to the opinion of their Law Officers being obtained as to the validity of that individual's adoption. The question to be determined would appear to be, whether adoption in this class is regulated by the written law, or by usage. The Governor in Council believes that, except amongst the Brahmins, the written Hindoo law is not observed."—*Ext. Min. Con. 2d in con. 10th Dec.* 1846, *Rev. Dept. No.* 1241.

† *Board to Govt. 12th Oct.* 1846, *No.* 484 (2139.)

Note 8.—"*Answer of the Pundits of the Court of Sudder Udalut.*

1. The adoption of a son-in-law is not valid according to the Hindoo Law.

port of Durgahs, and the celebration of the Mohurrum Festival; and am instructed to request that, in giving effect to the instruc-

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2. As the people of the Chetty caste are those who generally act up to the provisions of the Hindoo law, the proper course for them to pursue according to that law, is to perform the ceremony of adoption in the manner prescribed by Dhurma-saster.

3. But there are, in opposition to the Hindoo law, certain usages prevailing among certain castes of Hindoos, with the concurrence of all the people of those castes respectively. Such usages are recognised by all as valid only so far as they concern the particular castes (among which they obtain.)

4. If among the Chetty caste referred to in the question, the adoption of a son-in-law be usual, and the usage be received and acknowledged by all the people of that caste, then such usage can hold good only as it regards the Chetty caste."—*Received from Govt.* 11*th Jan. in con.* 1*st Feb.* 1847, *Rev. Dept. No.* 50.

Note 9.—" 2. I am desired to state also, that, upon receipt of the Extract from Minutes of Consultation under date the 11th January 1847, the Acting Collector of Chingleput was called upon to ascertain and report whether the adoption of a son-in-law is usual, and if the usage is received and acknowledged by people of the Chetty caste. The Acting Collector, in his reply,* herewith submitted, states that four instances have now come under his cognizance, in which the adoption of sons-in-law has taken place in respectable families of the Chetty caste, which have been proved by the statements of the families, and by the production of the formal deeds of adoption. Mr. Maltby further represents that the leaders of the Chetty caste have also deposed to the prevalence and antiquity of the usage, and that it appears the practice meets with general acquiescence.

* 6*th Jan. in con.* 1*st Mar.* 1847.

3. Under the above explanation the Board recommend that, should the Government see no further reason to question the validity of the adoption of A. Ruthnavaloo Chetty, the Villages referred to in the Board's letter dated the 12th October last may be registered in his name."—*To Govt.* 1*st Mar.* 1847, *No.* 126, (475.)

Note 10.—" Under the explanation furnished by the Collector of Chingleput, in the communication which accompanied the letter from the Board of Revenue dated 1st March 1847, and agreeably to their recommendation, the Most Noble the Governor in Council sanctions the registry of the Shrotrium Villages of Vichoor, Vellevoyel, Paramangynee, and Peroondooravoo, in the name of A. Ruthnavaloo Chetty, as the adopted son of the last incumbent Arnachella Chetty." —*From Govt.* 8*th in con.* 11*th Mar.* 1847, *Rev. Dept. No.* 317.

Note 11.—" 1. The Right Honorable the Governor in Council observes, that the claim of Vencataramarauze to succeed to the Pension† enjoyed by his late father, has been set aside by the Collector, and Board of Revenue, in favor of his younger brother, Kristnumrauze, on the ground of the former having been adopted by Vencataragavarauze, the Poligar of Chitwail.

† Rupees 240 per annum, received by the late Vencatkristnumrauze, Poligar of Narrain Nellore.

tions therein conveyed, you will bear in mind the proviso of Government, restricting the exercise of any control or interference

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The Board will perceive, from the correspondence noted in the margin,* that on the death of this Poligar, in 1846, a claim was advanced by the widows, on behalf of Vencataramarauze, to succeed to the lapsed Pension, on the plea of his adoption by the deceased; but this claim was pronounced by the Collector of Cuddapah, and the Board, to be inadmissible, and it was rejected by the Government with the following observation: 'The claims of adopted sons to these Pensions have already been pronounced inadmissible, under the understanding which has always subsisted as to the terms of the Grant, as limiting the succession to lineal descendants only.'

* From Board of Rev. 18th Jan. 1847.
Min. of Con. 2d March ,,
From Board of Rev. 24th Aug. 1848.
Min. of Con. 3d Oct. ,,

2. As the adoption of Vencataramarauze by the Chitwail Poligar, was not recognised by Government as conferring upon him a right of succession to the Pension enjoyed by his adoptive parent, it seems scarcely equitable that the same cause should now operate to deprive him of the Allowance to which he would otherwise have been entitled, in right of his natural father. The Board will reconsider their recommendation in this case, and submit, for the orders of Government, the arrangement they would suggest with reference to the foregoing view."—*From Govt.* 16*th in con.* 28*th Feb.* 1850, *Rev. Dept. No.* 172.

Note 12.—" 1. The papers noted in para. 1 of the Resolution of Government above adverted to, declining to recognise Vencataramarauze as the adopted son of the Chitwail Poligar, not having been referred to in the Collector's Statement in which the lapse of the Pension of Vencatkristnumrauze, the natural father of Vencataramarauze, is reported, were lost sight of in this office, in submitting the Collector's Report in question.

2. In his present letter† the Collector states, that he was not of opinion, that the succession to Grants of this description being limited to lineal descendants, conferred a right in favor of an adopted son to succeed to a Pension of his natural parent, contingent on both his adoptive and natural parents having held similar Grants. Mr. Cochrane considers that the claims of an adopted son to succeed to the Pension of his natural father, are inadmissible on general grounds, as he foregoes all interest and concern in affairs connected with the Estate of his natural parents, from the period of his adoption, and succeeds to all property, moveable and immoveable, of his adoptive parents.

† 9*th Mar. in diary con:* 4*th Apl.* 1850.

3. This opinion seems to the Board to be correct in principle, and adapted to all cases wherein succession is claimed by the nearest of kin, on the ground of *legal right*, but in the present case, succession is merely to be allowed as an *act of grace*, and in accordance with long established usage, to a lineal descendant. In Grants of this nature the recognition of adoption has been repeatedly refused, and the emoluments can be withheld by Government at pleasure, even from the original Grantee.

of the Officers of Government to instances where the ceremonies in question fall into disuse, or are discontinued from other circumstances. You will also be careful to observe that the provisions of the rule laid down by the Board is made equally applicable to Endowments of land for like purposes.

Board's Proceedings, 21*st May* 1846, *No.* 273 (1251.)

12. In order to prevent any undue extension of the Grants, a rule might be established, that in no case should the allowance be continued, except to the direct descendant of the original Grantee, all adoption for that purpose being excluded; and that every instance of non-fulfilment of the conditions attached to the tenure of the Allowances, whether as regards the performance of prescribed ceremonies, or the due preservation of buildings where such exist, should be held to entail a forfeiture of the Grant.

Ext. Min. Con. 11*th July in con.* 10*th Aug.* 1846, *Rev. Dept. No.*724.

4. His Lordship in Council approves of the rule suggested by the Board, in para. 12 of their Proceedings, in order to prevent any undue exten-

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4. Government have declined to recognise Vencataramarauze as the adopted son of the Chitwail Poligar, and as he is the eldest son of the deceased Vencatkristnumrauze, it appears to the Board that the preference should be given to him, instead of his younger brother Kristnumrauze."—*To Govt.* 2*d Apl.* 1850, *No.* 137, (627.)

Note 13.—" Resolved, in accordance with the opinion expressed in para. 4 of the Board's Proceedings, in which the Government concur, that the Pension of Rupees (240) two hundred and forty per annum, enjoyed by the late Vencatkristnumrauze, Poligar of Narrain Nellore, in the Cuddapah District, be continued to his eldest son Vencataramarauze, in arrear from the date of lapse, viz., 29th May 1849."—*From Govt.* 13*th in con.* 22*d Apl.* 1850, *Rev. Dept. No.* 369.

Note 14.—" The President in Council observes, that the Roossoom ought not properly to have been considered hereditary, and even if it were hereditary, the last holder died apparently *sine prole*, and there is no power in a widow, by adoption to perpetuate such an Allowance. Under these circumstances, His Honor in Council regrets being obliged to decline compliance with the proposition."—*Govt. of India to Govt. of Fort St. George*, 20*th June* 1846, *received from Govt.* 11*th in con.* 30*th July* 1846, *Rev. Dept. No.* 729.

Note 15.—" It is believed that, being a Mussulman, he can acquire no right in virtue of adoption, which is not recognised by the Mahomedan Law."—*From Govt.* 21*st in con.* 24*th Jan.* 1831, *Rev. Dept. No.* 64, *para.* 2.

sion of such Grants as provide for the support of Durgahs, and the celebration of the Mohurrum Festival. He concludes that it is not intended by the Board that the Officers of Government should exercise any control or interference as regards the performance of the ceremonies, but solely if instances occur where they fall into disuse, or the Festival be discontinued from other circumstances. In such case the Collector may resume the Grant. With this proviso, His Lordship in Council desires that instructions to the effect proposed by the Board be issued to the Collector of South Arcot, as well as to the Collectors of the other Districts in which similar grants obtain, the rule being made equally applicable to Endowments in land for like purposes, "which," as observed by the Collector, "in many instances are not supported by any authorized Grant, but simply by the fact of their being entered as Enam lands in the Accounts."(a)

3D SEPTEMBER, 1846.

Vide. C. O. 10*th Aug.* 1846.
" 13*th Feb.* 1847.

* 7*th July in con.* 10*th Aug.* 1846, *Rev. Dept. No.* 711.

I am directed by the Board of Revenue, under Orders from Government,* to request that all future lapses of Enams, Yeomiahs, &c., communicated to this Office under the Board's Circular Order dated 22d May 1845, for submission to Government, may be reported in the accompanying Tabular Form.

(a) *Note.*—"The Allowances comprised under this head are Grants for the performance of religious rites and ceremonies, and amount to Rupees 1,545-2-7 per annum, the greater portion of which is for the expenses of lighting and keeping in repair, and making annual offerings at, the Tombs of persons of note, or of reputed sanctity. As the Government have, on several occasions, declared that Grants like these are not of a character that should be renewed in perpetuity, the Governor in Council is unwilling that any pledge should now be given for the continuance of the Allowances to the descendants of the present Grantees, as recommended by the Board in some cases; and is of opinion, that the preferable course would be, that the Agent be instructed to report each lapse for orders, stating at the same time whether the Tombs, and other Shrines, are kept in decent repair; whether the prescribed service is kept up; and whether any importance is attached to its observance by the community interested in it; and also the condition of the family of the last incumbent."—*From Govt.* 12*th April in con.* 14*th May* 1849, *Rev. Dept. No.* 369, *para.* 9.

Tabular Form for reporting the Lapses of Enams, Yeomiahs, &c., under the Board's Circular Order dated 22d *May* 1845.

Case.	Talook and Village.	Extent and value of the entire Enam or Yeomiah.	When and by whom Granted.	Sunnuds or other Documents in support of the Grant.	Nature of the Grant, Charity or Service. If service, nature of the duty prescribed by the Grant.	Name of the Original Grantee.	Name of the last holder, and the relationship in which he stood to the Grantee, and date of his decease.	Share enjoyed by the deceased, and that held by the other members.	Family left by the deceased, and name and age of the parties.	Their circumstances, and the means of subsistence possessed by the family.	Recommendation and grounds thereof.	Further Remarks.	Recommendation of the Board of Revenue, and grounds on which it is founded.	Decision of Government.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

If any further columns are necessary they may be added. Any information which cannot conveniently be given in any of the columns of the form, may be appended in a foot Note.

NOTE.—*Columns* 14 *and* 15 *have been added to this form, in reference to C. O. 9th Aug.* 1849.

10TH SEPTEMBER, 1846.

Vide C. O. 12*th Feb.* 1846.

* *Annexed.*

1. Ordered, that copy of these paras.* be forwarded, by Circular, to the several Collectors, for their information and guidance. The attention of these Officers is particularly called to the observations of the Honorable Court, and to the adoption of such arrangements on the occasion of the march of Troops through their several Districts, as may, as far as possible, provide the supply of Carriage required, without the necessity of resorting to compulsory measures. It is believed that, if the remuneration given to the Cart-owners be liberal, and the Carts are exchanged

at moderate distances, the difficulty now experienced in procuring Carriage will be obviated.

From Hon'ble Court 28th May 1846, *No.* 9.

10. Instructions to the Acting Magistrate of North Arcot, to defend two Suits for the recovery of damages for pressing Carts, &c. for the use of the 30th Regiment N. I.

2. The following representation of the facts of the case, is given in the Magistrate's letter.

"In August and September last, the 7th Cavalry, and the 14th and 30th Regiments Native Infantry, quartered at Raneepet and Vellore, were severally under orders to march to very distant Stations, viz., Kamptee, the French Rocks, and Samulcottah. As soon as the orders appeared in the Gazette, the people in the District got notice of it, and began to drive their Bullocks into the Jungle, and hide the wheels of their Carts. I was in consequence not able fully to comply with the requisitions made on me for Carriage, by the Military Authorities; but I managed, with very great difficulty, to procure 436 Carts with Bullocks, in addition to the Carriage supplied by the Commissariat. The whole of these Carts were pressed, and in many instances the Owners preferred entirely abandoning their property, to accompanying the Regiments to the distant Stations to which they were proceeding. The Plaintiffs in the Suits under reference acted in this manner. Their Carts and Bullocks accompanied the 30th Regiment, and the Plaintiffs now sue to recover the value of them."

3. If the practice of pressing Carriage on occasions of the ordinary march of Troops within our Territories were justifiable, the measures adopted in this instance would seem to have been regular, and free from blame. But the Magistrate has forcibly set forth the hardship of such a practice, and we are not aware, when due notice of the march of Troops is given, and proper arrangements are made by the several Authorities concerned, what should hinder those Authorities from procuring, by Contract, the whole supply of Carriage required, as part of it seems actually to have been procured. We desire that no precaution, or exertion, may be omitted for relieving the people from such compulsion, and that it may not be resorted to, except in cases of absolute necessity, specially brought to your notice; and then only for distances as short as practicable.

Ext. Min. Con. 10*th Aug. in con.* 10*th Sept.*1846,*Jud. Dept. No.* 463.

* *Annexed.*

2. These paragraphs* will be communicated to the Board of Revenue, and to the Military Department, in view to such instructions being issued as will ensure,

on the part of the Civil and Military Officers, strict attention to the suggestions of the Honorable Court, for the provision of Carriage for Troops.

15TH OCTOBER, 1846.

Ext. Min. Con. 10th in con. 13th Nov. 1845, Rev. Dept. No. 1312.

Vide C. O. 17th June 1841.
" *1st Mar.* 1849.

2. His Lordship in Council is of opinion, that in all cases where old balances are struck off the Accounts, and there is no further demand against the defaulters, every care should be taken to make the parties acquainted with the fact. The usual proclamation, both at the Hoozoor and Talook Stations, ought never to be dispensed with, and each individual interested ought, as far as practicable, to be furnished with an Acquittance Roll, under the seal and signature of the Collector, or his Assistants.

26TH OCTOBER, 1846.

(To Maritime Districts.)

From Hon'ble Court 22d July 1845, *No.* 10, *received from Govt.* 29*th Sep. in con.* 26*th Oct.* 1846, *Rev. Dep. No.* 987.

Vide C. O. 15th Aug. 1844.
" *27th Jan.* 1848.

1. It has been represented to us by parties interested in the manufacture of Sugar, in the Districts under your Presidency, that permission to import Jaggery, the produce of the Island of Ceylon, for the purpose of converting it into Sugar, has been refused, on the ground of such importation being prohibited by the Customs Laws of Madras.

2. By Act No. XV. of 1839, the importation of Foreign Sugar, or Sugar which is the growth of any British Possession into which Foreign Sugar can be legally imported, into any of the Territories subject to the Government of the Presidency of Fort St. George, is prohibited.

3. We find that by an Ordinance of the Government of Ceylon, passed on the 23d October 1840, and confirmed by Her Majesty in April 1841, the importation into that Island of Foreign Sugar, or of Sugar the growth of any British Possession into which Foreign Sugar can be legally imported, is also prohibited.

4. It would appear therefore that the importation into the Madras Territories, under proper Certificates, of Sugar, the produce of the Is-

land of Ceylon, is not prohibited by Act XV. of 1839, and we desire that the attention of the proper Authorities may be called to the subject.

28TH JANUARY, 1847.

Ext. Min. Con. Mily. Dept. 8*th Dec.* 1846, *No.* 5300, *received from Govt.* 2*d in con.* 28*th Jan.* 1847, *Rev. Dept. No.* 6.

Vide C. O. 27*th Oct.* 1845.

The Governor in Council is of opinion with the Board of Revenue, communicated in their letter to the Military Board dated 12th November 1846, that ground within Fortifications at out-stations, on which buildings are erected by private individuals, is chargeable with Quit Rent or Assessment, and desires that the same be collected and carried to account by the local Revenue Officer of the District in which the Fortification may be situated.

15TH FEBRUARY, 1847.

Vide C. O. 3*d Sep.* 1846.
„ 29*th Mar.* 1847.

See also C. O. 7*th Feb.* 1842, *para.* 2.

* 7*th Jan. in con.* 15*th Feb.* 1847, *Rev. Dept. No.* 28.

1. Under orders from Government,* I am directed by the Board of Revenue to intimate to you, that you are authorized to disburse Yeomiah and Pensionary Allowances due for any particular six months, at any time within the six months following the expiration of that period. (*a*)

2. The Most Noble the Governor in Council has also been pleased to direct that, on all occasions when the payment of Allowances is transferred from one District to another, the Officer so transferring it will furnish the Pensioner with the requisite Certificate, and forward a duplicate of the same to the paying Officer,

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(*a*) "The Right Honorable the Governor in Council sanctions, subject to Audit, the payment of the allowances due on account of the Pagodas at Pondraca and Vencatapooram, in the Masulipatam District, amounting, to August 1848, to Rupees (9-3-9) nine, annas three, and pice nine. He observes however, that the Rule restricting the payment of Arrears of Yeomiah to six months, does not extend to Pagoda and Mosque allowances."—*From Govt.* 27*th Oct. in con.* 6*th Nov.* 1848, *Rev. Dept. No.* 1173.

with a descriptive Roll of the party, in the form laid down in the rules sanctioned by Government under date 24th December 1840.*

* *C. O. 18th Jan.* 1841.

4TH MARCH, 1847.

Sudder Udalut, to Govt. 15th Feb. 1847, *No.* 18, *received from Govt. 23d Feb. in con. 4th Mar.* 1847, *Jud. Dept. No.* 263.

1. I am directed to acknowledge the receipt of the Extract from the Minutes of Consultation in the Revenue Department, under date the 27th January 1847, No. 122, referring for the opinion of the Court of Sudder Udalut, an Extract from a letter from the Secretary to the Board of Revenue, dated the 4th January 1847, in which it is suggested that the attachment and intended sale of lands, Enam as well as Ayen, should be communicated by the Courts to the Revenue Authorities, in order that the latter may have an opportunity of offering any objection to the measure, which the interests of Government may seem to require.

2. The Judges are of opinion that the suggestion is unobjectionable, and that its adoption may be attended with advantage; and they have accordingly resolved to issue a Circular Order to that effect, which will be laid before the Government in due course.†

† *Vide C. O. S. U. 15th Feb.* 1847, *No.* 110.

11TH MARCH, 1847.

Ext. Min. Con. 23d Feb. 1847, *No.* 967, *Mily. Dept. received from Govt. 6th in con. 11th Mar.* 1847, *Rev. Dept. No.* 315.

Vide C. O. 1st July 1850.

1. The Most Noble the Governor in Council directs that the following Rules be established, for the preparation of Price Currents for the Commissariat Department, and Military Board.

I. Printed forms of Price Currents will be furnished by the Commissary General to the Officers of his Department prepared in the annexed form.

(*For Rules* II. *and* III, *vide C. O. 1st July* 1850.)

2. His Lordship in Council is of opinion that the Collector should prepare his Price Current, altogether independently of the Commissariat Department; paras. 1 and 4 of the Commissary General's proposed Circular will therefore require to be modified accordingly.

3. Resolved, that the Commissioner in Mysore, and the Residents of Hyderabad, Nagpore, and Travancore, be requested to afford their aid in furtherance of the arrangements above directed.

List of Articles likely to be purchased by the Department of Supply, prepared by the Commissariat Officer; the Wholesale and Retail prices filled in by the Collector, for the Station and period given in the Endorsement.

Articles.		Wholesale	Retail.	Remarks.
		R. A. P.	R. A. P.	

ENDORSEMENT.

List of Articles likely to be purchased by the Department of supply at for the month of requiring the average wholesale and retail prices to be filled in by the Collector.

Station. (Signed) A. B.
Date. Commissariat Officer.

The average wholesale and retail prices being filled in as requested, the List is forwarded to the Officer Commanding the Division, for transmission to the Military Board.

Station. (Signed) B. C.
Date. Collector.

Forwarded to the Military Board.

(Signed) C. D.
Officer Comg. Division,

N. B. No separate letter required, unless parties are desirous of offering any particular observation.

29th March, 1847.

Vide C. O. 15th Feb. 1847.
,, *2d Oct.* 1848.

* *15th in con. 29th Mar.* 1847, *Rev. Dept. No.* 349.

1. With reference to the Circular from this office dated the 29th September 1845, I am directed by the Board of Revenue, under instructions from Government,* to request that, in all future communications on the subject of the resumption or continuance of Yeomiahs, you will be pleased to transmit any original Sunnud which may be forthcoming, together with a translation

thereof, and to state whether the Yeomiah is granted for subsistence, or for the performance of service, or for the support of any religious Institution.

2. Your Reports on lapsed Yeomiahs should moreover contain all information similar to that required in the abovementioned Circular in regard to Reports on lapsed Enams.

26TH APRIL, 1847.

(To Customs Districts.)

I am directed by the Board of Revenue, under instructions from Government,* to request, with a view to the prevention of fraud, that, in all Custom House Bills, the quantity of the articles mentioned therein, be entered in words as well as in figures.

* *9th in con. 26th Apl.* 1847, *Rev. Dept. No.* 466.

10TH MAY, 1847.

Ext. Min. Con. 26th Apl. in con. 10th May 1847, *Rev. Dept. No.* 512.

Vide C. O. 7th Jan. 1822,
,, *25th Apl.* 1850.
See also C. O. 7th May 1849.

2. His Lordship in Council considers it desirable, that the rule observed in the case of the Carnatic Stipendiaries, for obtaining evidence of existence during absence, should be applied to all other Pensioners applying for leave to proceed to places beyond the limits of European intercourse and observation; and he resolves accordingly to forward a copy of the correspondence noted in the margin,† to the Board of Revenue, with instructions to adopt the same rule in the present, and all future cases of a like nature.

† From Govt. Agent at Chepauk, 21st Feb. 1845, No. 14.
E. M.C. Pol. Dept., 11th Mar. 1845, No. 104.

From Govt. Agent, Chepauk, to Govt. 21*st Feb.* 1845, *No.* 14.

4. As a prospective rule, I would beg leave to submit, for the consideration of the Most Noble the Governor in Council, that, previous to any Carnatic Stipendiary hereafter receiving leave to proceed to Mecca, or to any other place in Arabia, or to any City or place situated beyond the limits of European intercourse and observation, it be required of such party to furnish, through His Highness the Nabob, previous to departure from Madras, an accurate descriptive Roll of Pension, with a

view to the Political Agents at Bagdad, and Bussorah, being furnished with copy of such Rolls, to admit of the yearly appearance of the Stipendiary on leave in Arabia, before one or other of these Officers, or before one of their accredited Agents.

Ext. Min. Con. 11*th Mar.* 1845, *Pol. Dept. No.* 104.

3. The Most Noble the Governor in Council approves the rule proposed in the 4th para. of the foregoing communication, for providing, as far as practicable, against the abuse of the indulgence of leave, frequently given to Carnatic Stipendiaries, to places beyond the limits of European intercourse and observation, and directs its adoption in future.

27TH MAY, 1847.

Vide C. O. 12*th Jan.* 1829.
,, 18*th May* 1846.

* *From Collr. Trichinopoly* 19*th Dec.* 1845, *in con.* 19*th Jan.* 1846.

1. A reference* having been made to this office, regarding the registration of Deeds under the existing Regulations and Acts, the Board of Revenue deem it desirable to point out to the Collectors in the Provinces, that in all cases in which property tendered as security to Government, either by Public Servants, or by other parties giving security on their behalf, is *real property*, to which the provisions of Act XIX. of 1843 would appear to be confined, such Security Deeds should invariably be registered in the office of registry within the jurisdiction of which such real property may be situated.

† 22*d Jan.* 1846.

2. From the Returns now made by the local Authorities in reply to the Board's requisition,† it appears that, in some instances, the property tendered as security is omitted altogether from the body of the Instrument, or is not specified with sufficient explicitness, the liabilities incurred being made applicable to the property of the party generally, and without due distinction being made to such property being of a real or personal nature.

3. Deeds of this character cannot, in the opinion of the Board, be regarded in the light of mortgage Bonds, coming within the scope of Act XIX. of 1843, and it is doubtful whether, in their present form, any benefit would result from their being registered under that Law. In order therefore to avoid any future difficul-

ties, the Board consider it desirable to assimilate the form of Security Bond generally throughout the Provinces, and with this view resolve to circulate, for future adoption, the accompanying form of Deed, in which the real property is to be accurately specified, and made directly answerable to Government, in satisfaction of any liabilities to them, which may be incurred by the party by whom, or on whose behalf, the security may be given.

4. The modified form now circulated presupposes a sufficiency of *real* property being possessed by the party impledging, but in the event of such not being adequate to the liabilities to be incurred, no objection exists to other property of a *personal* nature being also included, together with the real property, in the same Bond.

5. The Board are led to think that the form now furnished for adoption in future may, with slight verbal modifications, meet all the cases to be provided for in taking security from Public Servants and other parties; but should circumstances arise to render a deviation from the form requisite, the same should be notified for their information, with any observations which may seem called for.

6. From the information furnished by the several Returns submitted by the Collectors, the Board perceive that a want of uniformity exists in respect to requiring security from, or on behalf of, Public Servants. In some Districts it is stated not to have been usual to take any Bond from the Servants themselves, who, in such a case, are required to produce other parties as Sureties for the liabilities incurred on their entering the Government service; whilst in other Districts, the Public Servants are required either personally, or by means of their Sureties, to enter into pecuniary obligations for the due discharge of the duties imposed upon them.

7. Without interfering with the practice hitherto pursued in the several Collectorates, the Board are of opinion that it is nevertheless desirable that, hereafter, the system should be rendered as uniform as possible, and as there would not appear to be any valid reasons for prohibiting an Officer of Government from impledging his own property as security for faithful service, they direct that the option of so doing be permitted, especially if the security tendered consists of real property, which, for manifest reasons, should be preferred to all others.

Form of Security Bond for general adoption throughout the Districts.

I. I, A, residing in the Village of in the Talook of do hereby agree to bind myself as Surety to Government on this day of in the year in the sum of Rupees on behalf of B, appointed to the Office of Tahsildar of the Talook of .

II. I therefore hereby engage to hold myself, my Heirs, and Executors, responsible to the Honorable Company, to the above extent of Rupees for any amount of defalcation, embezzlement, or misappropriation of the public money, of which the said B may be found guilty; as also for any amount of bribes which may be proved to have been received by him, directly or indirectly, while retaining such office; or for any pecuniary loss whatever which the said B may cause to Government for acts done by him contrary to the Regulations and Rules of the Service; and I accordingly pledge the undermentioned real property, of which I am possessed, to the Honorable Company, as security for the same. In failure of my paying on demand the amount required as stipulated above, I further agree and consent, jointly with my Heirs and Executors, to such portion of the real property now tendered in security, and as particularized in the subjoined list, which may be required to meet the claims of Government, being sold without reserve or legal form, in the same manner as property is sold in satisfaction of arrears of Land Revenue.

(Here enter particulars of real property.)

III. I further declare that the above property is free from mortgage or any other encumbrances, and that I execute this Security Bond, with my own free will and consent, and in the presence of the undersigned.

Witnesses. (Signed) A.

14TH JUNE, 1847.

(To Maritime Districts.)

Resolution of the Govt. of India 15th May 1847, received from Govt. 1st in con. 14th June 1847, Rev. Dept. No. 653.

The President in Council is pleased to resolve, with reference to the Schedule annexed to Act IX. of 1845, that when Wines, Liquors, and Spirits, shall be imported by Sea into any Port of the Presidencies of Fort William in Bengal, Bombay, or Fort St. George, in bottles, six* of the common Wine or Beer quart bottles, shall ordina-

* *Five is the number entered in the Schedule.*

rily be deemed equal to the Imperial Gallon, for the assessment of Customs duty; but in cases of doubt, the exact measurement of contents shall be ascertained, and the Customs duty adjusted accordingly.

17TH JUNE, 1847.

Vide C. O. 18th May 1846.
" *25th Mar.* 1850.
See also C. O. 15*th Nov.* 1841.
* 28*th May in con.* 17*th June* 1847, *Pub. Dept. No.* 147.

I am directed by the Board of Revenue, under instructions from Government,* to request that you will promulgate, throughout your District, the Notification offering Rewards for the communication of the occurrence of deaths, &c. of Pensioners, published in the Fort St. George Gazette of 28th May last, page 474, translations of which, in the Vernacular languages, will shortly appear in the same paper.(*a*)

1ST JULY, 1847.

Vide C. O. 13*th June* 1836, *para*. 6.
† 14*th June in con.* 1*st July* 1847, *Rev. Dept. No.* 700.

1. I am directed by the Board of Revenue to inform you, that the Most Noble the Governor in Council has been pleased† to grant discretionary authority to the Collectors in the Provinces, to disburse small sums as Rewards for the destruction of venomous Snakes, at those places which may be infested with them, and where their increase, if not checked by timely measures, would prove dangerous to the lives of the inhabitants.

2. The disbursements made on this account should be included in your annual Statement of charges incurred without Estimate.

(*a*) "*Fort St. George, May 28th*, 1847.—The Most Noble the Governor in Council hereby resolves, that the terms of the Notification, under date the 2d November 1841, published in the Fort St. George Gazette of the 5th November 1841,‡ offering certain rewards for the earliest communication of the occurrence of casualties among Civil Pensioners, which may not have been reported within three months from the date of occurrence, shall be also applicable to the communication of the occurrences of marriage, entertainment in the Public Service, or the provision in life in any other manner, of parties whose stipend would be affected by the occurrence of such events."—*Gazette* 1847, *page* 474.

‡ *Vide C. O.* 15*th Nov.* 1841.

You will be pleased to take care that the order is not abused by extending the payment of Rewards for the destruction of Snakes not really venomous, and you will restrict the charge to one anna for each Snake killed.

15TH JULY, 1847.

Ext. Min. Con. 15th June in con. 15th July 1847, *Pub. Dept. No.* 557.

Vide C. O. 31*st Aug.* 1848.

Read the following letter from the Collector of Rajahmundry, dated 12th March 1847, submitting, for the consideration of Government, copies of a correspondence between the Sub-Collector and the Collector, regarding the important subject of vaccination.

1. The Most Noble the Governor in Council has reason to believe, that the abuses which Mr. Forbes has pointed out, in the Vaccination Establishments, are not confined to the Rajahmundry District, and that the same system of deceit is practised in every Zillah. He is satisfied that these abuses arise from the absence of effective control over the Vaccinators, a control which it is vain to expect can be exercised by the local Superintendents, and Civil Authorities, as required by the Rules* of the Vaccination Department, so long as they are not vested with the power of appointing and removing the Vaccinators for "misconduct in their public capacity, or any offence affecting their eligibility to hold office." Indeed, such power is indispensable to the exercise of an efficient control, and the trial of many years of the present system shows, that the want of it in the immediate controlling Authorities, has led to great abuse; and that, instead of the practice of Vaccine inoculation being attended with great public good and general benefit, the operations of the Vaccinators are restricted to a few Villages in the vicinity of the Stations at which they are located, and thus the benevolent intentions of Government are frustrated, in a great measure, by the very Agents employed to promote the diffusion of Vaccination amongst the Native population.

* *Vide Medical Code, Edition of* 1833, *page* 151.

2. As this state of things, in a Department of so much importance to the welfare of millions, calls for an early remedy, His Lordship in Council resolves to modify Section 5 of the Rules of the Vaccination Department, so as to enable the local Superintendents and Collectors of Districts to fulfil the obligation† imposed on them "of a strict and vigilant

† By Sec. 3, 7, 8 and 15.

Superintendence," and he accordingly directs that the appointment and removal of Vaccinators shall hereafter rest with the local Superintendents, subject to the confirmation of the Collectors ; and in cases of dismissal, the circumstances shall be merely reported, by the Zillah Surgeon, for the information of the Superintending Surgeon, and the Medical Board.

3. His Lordship in Council also resolves to furnish a copy of Mr. Forbes' letter to the Board of Revenue, for communication to the Collectors, and to request the Board will exhort them to co-operate with the local Superintendents, and use their utmost efforts to further the great object of the Vaccine Institutions, and to prevent, as far as lies in their power, such abuses as have been pointed out.

4. The Government observe, with much satisfaction, the interest which Mr. Forbes has taken in the practice of Vaccination in the Rajahmundry District; and the useful inquiries which he has made into the defects of the present system, and the abuses prevailing under it.

5. Ordered, that the correspondence above recorded, with the foregoing Resolution, be communicated to the Medical Board, with a request that they will furnish a copy of Mr. Forbes' letter to each local Superintendent, and call the attention of those Officers to the subject.

Sub-Collector, to Collector of Rajahmundry, 6th Feb. 1847.

1. When I assumed charge of this Division, I requested the Zillah Surgeon to furnish me with copies of the Monthly Returns of Vaccination, to enable me to check the Reports of the several Vaccinators, and ascertain the correctness of their Returns.

2. These Returns showing a gradually decreasing number of Vaccinations, my attention was attracted to the subject, and the inquiries I instituted elicited facts which formed the subject of a correspondence with the Zillah Surgeon.

3. The question is one of great importance to the people, and the means of attaining the desired end are liberally supplied by Government; while at the same time, the inquiries I have made show that the well-being of the people is in this respect utterly neglected, and the liberality of Government shamefully wasted and abused; and although the late inquiries may cause a more zealous attention to their duties, on the part of the Vaccinators in this Division, the matter appears to be one of such general public importance, as to warrant my bringing it to your notice, in order that you may consider the propriety of affording to Government an opportunity of instituting similar inquiries in other parts of the Country.

4. The Vaccinating Establishment allotted to this Division is as follows:

Class of Vaccinator.	Talooks.	Amount of monthly pay.		
		RS.	A.	P.
1st Class Vaccinator,.........	Mogultoor and Woondy,.....	14	0	0
2nd Class do.	Tanookoo and Raley,......	10	8	0
2nd do. do.	Gootala and Tandemulla,....	10	8	0

And in order to show how the system has hitherto worked, I will briefly review the proceedings of these three Public Servants, for the past 12 months.

5. First Class Vaccinator Permalloo resides at Nursapoor, and his Returns show that he has seldom extended his sphere of action beyond that place, and its immediate vicinity, and that since the month of June, with the exception of a few days when he was, by order of the Zillah Surgeon, at Rajahmundry, he has never been more than four miles from the town, and never once slept out of it.

6. His charge embraces 177 Villages, out of which he has vaccinated in only 14, and a Return of the population of the two adjoining Towns of Nursapoor and Maddapollem, where, as above stated, he constantly resides, shows that, out of 4,591 persons, 1,606 only, or 34 per cent., have received vaccination.

7. The total population of the two Talooks of Mogultoor and Woondy amounts to 70,770 persons, and a similar per centage would give 46,709 as still liable to disease; but this is too favorable a return, as the Vaccinator's constant residence at Nursapoor, would cause the vaccinations there to be above the general average, and many parts of his District are never visited at all.

8. The total number of persons vaccinated in the past year, is returned at 485, which is at the rate of 7 in 5 days, and comparing this total number with the pay drawn by the Vaccinator, it appears that in these two Talooks, Government have paid for vaccination, at the rate of 5½ Annas a head.

9. Second Class Vaccinator Nayam Parintaloo resides at Penoogonda, and his Returns show that he has hardly ever left that place, even for a day; and that when he has, it has been in a direct line to Rajahmundry and back, for the purpose of seeing his family, who live at the latter place.

10. His charge embraces the two Talooks of Tanookoo and Raley, the latter of which he has not visited once during the whole year, and he has vaccinated in 10 Villages only, out of 135 which are dependent on him.

11. The population of his place of constant residence is 2,304 persons, of whom 77 only, or $3\frac{1}{2}$ per cent., have hitherto received vaccination.

12. The total population of his charge is 65,803, and supposing the state of vaccination to be the same in all other Villages as it is at the Vaccinator's place of residence, it would appear that 63,499 persons are still liable to small pox, but as the Raley Talook has never once been visited during the whole year, it is highly improbable that the state of vaccination in its Villages should reach even this low standard.

13. The total number of persons vaccinated in the Tanookoo Talook, during the past year, was 345, at the rate of 16 in 17 days, and comparing this number with the pay of the Vaccinator, it appears that the cost per head is nearly 6 Annas.

14. Second Class Vaccinator Veerasawmy resides at Tallapoody, and has hardly ever left it. Of the two Talooks of Gootala and Tademulla of which he has charge, the latter has never been once visited during the whole year, and he has vaccinated in only 7 Villages, out of 156 which are allotted to him.

15. Of 2,791 persons residing at his place of residence, 351 only, or not 14 per cent. have been vaccinated, and a similar per centage on 41,591 persons, the total population of the two Talooks, would give 5,823 persons vaccinated, and 35,768 persons unvaccinated; but the reason given for supposing this too favorable a mode of estimating the state of vaccination in Raley, is equally applicable here.

16. The total number of vaccinations for the year was 239, or at the rate of 2 in 3 days, and costing to Government at the rate of $8\frac{1}{4}$ Annas each.

17. A general view of the state of vaccination in this Division would therefore give the following results :

Total Villages.	Visited.
468.	31.

1st. That $\frac{14}{15}$ of the Country is never visited by a Vaccinator at all.

2nd. That at least 87 per cent. of the people are at present unvaccinated.

3rd. That the average amount of labour performed by the Vaccinators is one person vaccinated in a day.

4th. That every person vaccinated costs the Government nearly 7 Annas, and if, as there seems no reason to doubt, this Division may be taken as a sample of the whole Country, a pursuance of the present

system will make it hopeless to look forward to the time when the mass of the people shall be free from the ravages of small pox, and to be unvaccinated shall be the exception, as it is now unquestionably the rule.

18. That this desirable end might, by this time, have been attained by more active energy in the Vaccinating Department, is most certain, and that it should have been attained, or at all events approached, the annual expense incurred by the State has given Government a right to expect.

19. The people make no objection whatever to submit themselves, and their children, to the operation, the Authorities are at all times ready to give every facility to the Vaccinator in the performance of his duty, and the little success which has hitherto attended the benevolent intentions of Government, must be ascribed to the supineness of the Vaccinators, and the little check which their present Superior, the Zillah Surgeon, is able to exert over their proceedings.

20. That Officer is unacquainted with the position or population of the Villages stated in the Returns to have been visited, and the Vaccinator is able totally to neglect one half of his charge, and to enter as distinct Villages two or three which, though bearing different names, are in fact one and united, thus giving a false idea of his activity, without the Zillah Surgeon having any cause to suspect that any fraud is practised.

21. Such has been the constant practice in these Talooks.

22. The pay of the Vaccinators, when compared with that drawn by other Public Servants, contrasting also the amount of labor by which they severally earn it, is very high ; and there is many an able, intelligent, and educated Accountant, in every Revenue Cutcherry, who works hard for ten hours a day, on three-quarters of the salary paid to a Vaccinator for operating on one person a day.

23. During the past year the small-pox was rife in many parts of the Country, and carried off a number of persons lives, which Government afforded the means of saving, and which were sacrificed to the neglect of the Vaccinator.

24. The Government cannot intend that this state of things should last, and the ill success that has attended the system hitherto followed, forcibly points to the necessity for a more energetic superintendence in future.

25. For the present I have requested the Zillah Surgeon to furnish me, on the 20th of every month, with a list of the Villages which the several Vaccinators propose to visit in the ensuing month, in order that I may warn the Village Authorities of his approach, and enable them to collect and present to him all unvaccinated persons, but little good can be expected, unless more power is placed in the hands of the

local Medical Authorities, and the Vaccinators are taught that those who have the best means of judging of their efficiency, have also in their hands the power of reward and punishment.

26. If the Zillah Surgeon were authorized at once to remove from employment, subject, if considered necessary, to the approval of the Medical Board, any Vaccinator whose duties were neglected, his reproofs would come backed with a power that would give them full effect; and with the co-operation and assistance of the Revenue Authorities, the benefit to the people from the Vaccinating Establishment would certainly be vastly increased.

27. But the whole system appears to have become so lax in operation, that some public expression of the interest felt by Government in the success of the endeavours to mitigate the virulence of small-pox, appears to be necessary to arouse the dormant energies of the Vaccinating Establishment.

28. I have therefore the honor to request, that you will take into consideration the propriety of submitting a copy of this letter to the notice of the Most Noble the Governor in Council.

26th July, 1847.

Vide C. O. 6th Mar. 1828.

See also C. O. 3d Oct. 1839.

With reference to the Circular from this Office dated 6th March 1828, I am directed by the Board of Revenue to acquaint you, that the Most Noble the Governor in Council has been pleased, in Extract from Minutes of Consultation dated 8th Instant, No. 777,* to sanction the following Rule, in extension of those sanctioned under dates the 12th October 1827, and 4th March 1828.†

* *Rev. Dept. in con. 26th July* 1847.

† *Vide C. O. 6th Mar.* 1828.

" A Head Serishtadar of five years' standing, who has previously to his appointment as such, served as Tahsildar for a period of less than ten years, but has completed that term in the situation of Naib or Sub-division Serishtadar, shall be permitted to calculate the aggregate of his former service in both those offices, to entitle him to the increased rate of salary payable to Head Serishtadars, under the limitations prescribed in the following scale.

For aggregate service as Tahsildar and Naib or Sub-division Se-

rishtadar, exceeding 10 and under 12 years, $\frac{1}{4}$ of the time to be reckoned.

From 12 to 15 years	$\frac{1}{3}$	do.	do.
Above 15 years	$\frac{1}{2}$	do.	do."(a)

(a) *Note* 1.—" 1. The Right Honorable the Governor in Council is not desirous that any change should, for the present, be made in the salary of the Head Serishtadars of the Masulipatam and Vizagapatam Districts, each of whom, he observes, draws an extra allowance of Rupees seventy per mensem, from Zemindaries under management; but he continues of opinion that the plan of remunerating the Public Officers of Government, employed under the authority of the Collectors of Provinces, from the resources of private Estates, is objectionable, not only as altering the principle of the Rules established in 1816,* for regulating the salaries of this description of Servants, but as giving rise to improper impressions on the minds of landed Proprietors, which should not exist.

* *See Note* 1, *page* 4.

2. These are the points which the Right Honorable the Governor in Council would desire the Board of Revenue to bear in mind, and in the event of extensive tracts of country coming, at any future period, under the management of Collectors, and it may be deemed expedient for their efficient management to have a more than ordinary provision made on the occasion, they will then take the subject into consideration."—*From Govt. 9th in con. 16th Feb.* 1837, *Rev. Dept. No.* 174.

Allowances of the Head Serishtadars of the Collectors of Masulipatam and Vizagapatam, from the Beriz of private Estates under their superintendence, authorized for the present. The plan of remunerating Public Officers under the authority of Collectors, from the resources of private Estates, considered objectionable.

Note 2.—48. When Permanently Settled Estates are, from any cause, brought under the temporary management of the Officers of Government, it is but reasonable that all the expense necessary for the efficient superintendence of their affairs, should be defrayed out of the funds accruing from them. Whenever such an event occurs, a Settled District is *pro tanto* converted into an Unsettled one, and a proportionate increase must take place in the duties required from some of the Collector's Establishment, for which they may fairly lay claim to some compensation. Whether that compensation should be specifically charged on the revenues of the Estates under management, or whether a per centage on those revenues should be first placed to the public account, and afterwards distributed among the officers concerned, in such proportions as Government may see fit, does not appear to us to be a question of much practical importance.—*From Hon'ble Court 17th Aug.* 1838, *No.* 12, *received from Govt. 7th Sep. in con. 21st Oct.* 1839, *Rev. Dept. No.* 1125.

Note 3.—His Lordship in Council however considers it would be preferable, on a first appointment to the office of Head Serishtadar of Ganjam, that the Rules of 1816† should be strictly followed, and that the higher rate of Allowances, which it has been usual for a long course of years to allow, should be made the

† *See Note* 1 *page* 4.

16TH AUGUST, 1847.

Vide C. O. 28th Feb. 1820.

The Board of Revenue having observed that letters are frequently addressed to the Board, simply notifying transmission of certain periodical Statements and Accounts, I am directed to call your attention to the following rule for promoting regularity and despatch in business, published in the Fort St. George Gazette of the 23d November 1833, page 843.

Rule 7th.—" Periodical Returns and Accounts, forwarded by the Authorities in the Provinces, to offices at the Presidency, or from one Authority in the Provinces to another, shall be sent unaccompanied by a separate letter, except where it may be necessary to enter into a fuller explanation of their contents than can be given in the Statements themselves."

P. S. The Board also request that the several periodical Returns furnished to them, may be forwarded punctually at the appointed time, as required by their Standing Orders dated 13th July 1826.

19TH AUGUST, 1847.

(*To Maritime Districts.*)

* *Received from Collr. Sea Customs, Madras,* 29*th July in con.* 19*th August* 1847.

1. I am directed by the Board of Revenue to transmit to you, the accompanying copy of the Rules* in force at the Port of Madras, for passing free of duty, Ships' Stores and Provisions for the use of parties on board of Vessels, and to request that those Rules may be observed in passing similar articles at the Ports in your District.

2. To prevent any abuse of the privilege, the Board desire you will lay down a scale for the guidance of the Subordinate Officers in charge of the Sea Custom houses, specifying the quantity of each article to be allowed to pass free of duty to each Vessel.

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reward of merit, or of previous service in that capacity in other Settled Districts; the Board of Revenue will accordingly have this arrangement in view on the vacation of the office at present held by S. Vencatrow.—*From Govt.* 8*th in con.* 11*th Oct.* 1838, *Rev. Dept. No.* 1364.

Note 4.—*The only Districts in which the salary of Head Serishtadar is regulated by the Settled District Scale, are, Ganjam, Vizagapatam, Masulipatam, and Madras. In the three first named Districts however, the Serishtadars receive Special Allowan ces, as will be seen from Notes* 1 *to* 3 *above.*

List of Stores and Provisions for consumption, and for the use of parties on board Vessels at anchor, permitted to pass duty free.

Rule I.—Marine Stores (not Provisions) in use, and originally shipped for use, the proof to rest with the Importers, such as old Anchors, Chain Cables, Kentledge, Rigging, Sails, Masts and Yards. Water Casks will be exempted from duty.

II. All Marine Stores, including Provisions, new or old, not being the manufacture of Madras, to be allowed free export. If manifested as Cargo, they will be entitled to the Drawback provided by Law.

III. A sufficiency of Marine Stores (not Provisions) the produce or manufacture of Madras, to be allowed to pass free of duty, to any Vessel requiring the same, the quantity so to pass free being left to the discretion of the Collector.

List of Articles included under the denomination of Ships' Stores.

Anchors	Gravel	Provisions, fresh
Bamboos for dunnage	Gin	Rosin
Beer	Gunja, to the extent of one maund	Rum
Blocks, provided the number does not exceed 100.	Hay or Straw	Salt
Brandy	Iron for Ship's use	Segars not exceeding 10,000
Buckets	Kentledge for do.	Spars
Bunting	Lead for do.	Sails, English or Country made
Cables, Chain Coir or Rope	Leather, (pump,) provided the quantity does not exceed 12 pieces	Spun yarn
Canvas, Europe	Masts	Sugar not exceeding two maunds
Do. Country, provided the quantity does not exceed 150 Bolts	Mats for dunnage	Table Utensils
Copper for Ship's use	Nails	Tallow Candles, not exceeding one maund
Cordage, Rope, or Twine.	Oakum	Tobacco do.
Crockery and Glass	Oars	Varnish
Dammer	Onions	Vegetables
Dungeree	Potatoes	Wine
Felt,	Paints	Wax Candles not exceeding one maund
Firewood	Planks, to the extent of 100	
Fuel	Pitch	

23d August, 1847.

(To Districts Hyderabad Frontier.)

From Hon'ble Court, to Govt. of India, 21st. Apl. 1847, *No.* 7, *received from Govt. 9th in con. 23d Aug.* 1847, *Rev. Dept. No.* 895.

Vide C. O. 4th Sep. 1845.

41. We approve the practice of allowing articles required *bonâ fide* for the general purposes of the Nizam's Army, to pass the British Frontier free

* *C. O. 4th Sep.* 1845.

† *C. O.* 12*th Aug.* 1844.

of duty;* but we think that the exemption ought also to extend to supplies for Officers or Messes, in the case of all articles which, not being the produce of the Madras Presidency, have already paid duty on entering India.†

2d September, 1847.

Board of Revenue, to Govt. 26*th July* 1847, *No.* 345, (1639.)

Vide C. O. 19*th Mar.* 1846.
,, 30*th Mar.* 1848.

12. From a consideration of the Reports now submitted by the several Collectors, the Board see no grounds to modify the sentiments they have already recorded on the subject generally, but with reference to the question of protracted leases, they desire to observe that, should Government approve, they will be prepared to grant the Abkarry Contracts for two or three years, on the recommendation of the Collector, when they are fully satisfied that the Securities are unexceptionable, and the circumstance of the case such as to afford reasonable grounds to conclude that the Contractors are capable of discharging their liabilities with punctuality, and are of a class in whose hands the Rents may be placed with a fair expectation of the contemplated advantages being thereby obtained.

Ext. Min. Con. 12*th Aug. in con.* 2*d Sep.* 1847, *Rev. Dept. No.* 906.

1. The Most Noble the Governor in Council, on a consideration of the opinions expressed by the Board of Revenue, and the local Revenue Officers, in the foregoing letter, and correspondence accompanying, on the subject of the change in the present system of renting the Abkarry Farms proposed by Mr. Smollett, agrees with the Board that it is unadvisable to alter the existing practice of putting up the privilege of Rent to public competition at auction.

Vide C. O. 14*th Apl.* 1825, *para.* 2.

2. His Lordship in Council approves of the Board extending the term of the Abkarry Contracts to two or three years, on the recommendation of the Collectors, when they are fully satisfied on the different points indicated in the concluding para. of their Secretary's letter.

6th September, 1847.

From Govt. 31*st Aug. in con.* 6*th Sep.* 1847, *Pub. Dept. No.* 809.

I am directed by the Most Noble the Governor in Council to transmit to you, the accompanying copy of a letter addressed to Mr. ———,

under date the 24th Instant, and to request that you will communicate it to all Officers in the Revenue Department for their guidance.

Govt. to ———, Esq., dated 24th Aug. 1847, *Pub. Dept. No.* 783.

1. I am directed by the Most Noble the Governor in Council to desire that you will immediately report to Government, whether the letter bearing the signature "———," inserted in the Spectator Newspaper of the 13th Instant, was addressed by you to the Editor.

2. His Lordship in Council, whilst he desires that this report may be made, in order that it may stand on the records of Government, has no doubt of the authenticity of the letter, and I am instructed to point out to you the great irregularity and impropriety of your conduct, in submitting explanations touching your official proceedings, to a Newspaper.

3. He warns you against the repetition of an act so unbecoming in itself, and to your position in the Service, and so directly opposed to the spirit of the orders of the Honorable Court.

21st October, 1847.

Vide C. O. 19th Feb. 1846.

With reference to the Circular from this Office dated 19th February 1846, I am directed by the Board of Revenue to request, that the annual Report on the roads and communications of your District, which you were instructed to submit with your Extra Revenue Report, may be forwarded to them in the Department of Public Works, care being taken that it be despatched on the *same day* as the Report on the Extra Sources of Revenue.

28th October, 1847.

Vide C. O. 8th Sep. 1834.
See also C. O. 12*th Sep.* 1842.
,, 30*th Sep.* 1848.

1. Read replies from the several Collectors in the Provinces, to the Circular letter from the Board of Revenue dated 16th August 1847, calling upon them to report the practice obtaining in their respective Districts, in regard to communicating the Proceedings of the Board, on all mat-

ters connected with the Districts generally, to their Sub Collectors, and Assistants.

2. By the foregoing letters the Board observe, that it appears to be the general practice of Collectors to furnish to the Sub-Collectors, and Assistants holding separate charge, copies of all such papers as relate to their particular Divisions, as well as of those which are of general interest to the District, and that, on the occasion of their periodical visits to the Collector's Station, they are allowed free access to the current correspondence and records of the Collector's Office.

3. The Board approve of the practice as above reported, and direct that the views of Government, as expressed in Extract Minutes of Consultation dated 13th July 1847,(a) be in future fully carried out. They observe that it is not necessary that copies of the Proceedings of the Board "on all matters connected with the District generally" should be furnished to the Subordinate Officers, but such only as, in the opinion of the Collector, ought to be communicated without delay. In regard to correspondence on matters of ordinary routine and detail, it will be sufficient if the attention of the Subordinate Officers be called to it, when they visit the Collector's Station.

(a) "The Government observe that the order of the Board of the 15th January, allowing special Remissions on account of the peculiar adversity of the season, did not reach the Sub-Collector in time, from some accident, to enable him to carry out the Board's intention, and that the ryots in three of the Talooks were thereby excluded from the indulgence they, with others, should have enjoyed. The Government conclude the Board have ascertained why these their orders were not at once communicated to the Sub-Collector, and have given such instructions as will prevent the recurrence of an accident so injurious to the ryots who suffered thereby. His Lordship in Council desires the Board will ascertain the practice obtaining in the different Collectorates where Sub-Collectors stand appointed, with respect to communicating the Proceedings of the Board, on all matters connected with the District generally, to those Officers. It is the intention of Government that Sub-Collectors and Assistants should, at all times, have free access to the English records, and it is important that the Sub-Collector should be familiar with the current correspondence of the office of the Collector, which, in case of his absence, he may be called upon to assume. The Board will be pleased to see that these views of Government are fully carried out."—*E. M. C.* 13*th July in con.* 16*th Aug.* 1847, *Rev. Dept. No.* 792, *para.* 11, *forwarded to Collectors with the Board's letter of* 16*th Aug.* 1847, *when calling for the information required by Govt.*

8th November, 1847.

From Hon'ble Court 28th July 1847, *No.* 18, *received from Govt.* 19*th Oct. in con.* 8*th Nov.* 1847, *Rev. Dept. No.* 1152.

Vide C. O. 23*d Feb.* 1843.

9. The practice of considering a Stamp Darogah's title to Commission contingent on a subsequent decree of Court, must clearly subject him to great inconvenience, if not injustice. Under such a system, five years may, (as appears by the Collector's letter,) elapse, between the sale of the paper, and the determination of the validity of his claims, during which period he may have retired from office. The Commission is paid when the paper is actually sold, and a diminution of income consequent on retirement from office, or a contemporaneous passing of a number of decrees for the return of the value of the Stamp, might render a refund an impossibility. We approve your decision* that Darogahs shall henceforth be considered entitled to Commission on all Stamped paper actually sold, irrespective of any subsequent decree of Court.

* 15 *in con.* 24*th Feb.* 1845, *Rev. Dep. No.* 221.

2d December, 1847.

Vide C. O. 5*th Oct.* 1840.
,, 7*th Aug.* 1848.

Instances having occurred in which persons discovering hidden Treasure, have not reported the same to the Judicial Authorities, as provided for in Section VIII. Regulation XI. of 1832; I am directed by the Board of Revenue, under instructions from Government,* to request that you will adopt measures for making generally known to the inhabitants of your Districts, the requirements of the above Regulation, and that notice of the same be repeated from time to time.

* 16*th Nov. in con.* 2*d Dec.* 1847, *Rev. Dept. No.* 1252.

6th December, 1847.

Board of Revenue to Govt. 8*th Nov.* 1847, *No.* 28, (113.)

Vide C. O. 24*th Nov.* 1845.

1. I am directed by the Board of Revenue to request you will submit, for the orders of the Most Noble the Governor in Council, the accompanying letter from the Collector of Madura,† enclosing copy of a correspondence with Mr. Brunton, the managing Director of the Porto Novo Iron Works, regarding

† 18*th Oct. in con.* 8*th Nov.* 1847.

a claim to exemption from duty on a quantity of Charcoal imported from Paumbam for the use of that Manufactory.

2. In his letter under submission, Mr. Parker states that the order of Government under which Mr. Brunton claims exemption, is not forthcoming in his records, and that, as it is stated to have been issued prior to the promulgation of Act VI. of 1844, he doubts its efficacy, unless it has been subsequently renewed.

S. Arcot,
Coimbatore,
Malabar,
Canara,
Salem.

3. The instructions referred to are contained in a letter, 26th June 1835,(*a*) addressed by Mr. Secretary Wheatley, to the Collectors of the Districts noted in the margin, and afterwards communicated by the Board to those of the remaining Provinces, wherein it is stated, that Government have been pleased "to exempt from duty from the date of the Lease, (granted to Mr. Heath,) and during the period of its continuance, all Machinery, Timber, and Stores whatever, that may be imported for the purpose of being employed in mines worked by that gentleman, on the same being properly certified to the Officers of Customs." It appears therefore evident that the privilege herein accorded to the Porto Novo Iron Company was not intended to be affected by any subsequent change in the Customs Laws. Under these circumstances, the Board are of opinion that the order in question should be renewed; and declared to be in full force, notwithstanding the passing of the above Enactment, and they request that they may be favored with the instructions of Government on the subject.

(*a*) "1. With reference to the Lease issued under date the 18th April 1834, to Mr. Heath, granting to him the exclusive privilege of raising iron* ores in your District, I am directed to acquaint you, that the Right Honorable the Governor in Council has been pleased to exempt from duty, from the date of the Lease, and during the period of its continuance, all Machinery, Timber and Stores whatever, that may be imported for the purpose of being employed in mines worked by that gentleman, on the same being properly certified to the Officers of Customs.

* In the letter for Salem, add here the words, "and chrome."

2. You are aware that, by the Lease, Mr. Heath is exempted from the payment of any Land Rent, Land Customs, or Tax, on account of the ores raised under the privilege granted to him, for the first five years of the Lease, and that thereafter he is to pay a rent or royalty to Government, for every ton of pig-iron produced from the ore† raised by him, according to the scale mentioned in the Lease."—*From Govt. to South Arcot, Coimbatore, Malabar, Canara and Salem* 26*th June* 1835, *received from Govt.* 26*th June in con.* 6*th July* 1835, *Rev. Dept. No.* 731.

† In the letter for Salem add here the words "and for every Candy of chrome ore."

Ext. Min. Con. 27th Nov. in con. 6th Dec. 1847, *Rev. Dept. No.* 1293.

The Most Noble the Governor in Council concurs in the opinion of the Board of Revenue, expressed in the concluding para. of the above letter, and desires that instructions in conformity therewith be issued to the local officers of the Provinces therein named.

17TH JANUARY, 1848.

Vide C. O. 13*th Apl.* 1837.

1. Read replies from the several Collectors to the Board's Circular of the 2d September last, reporting on the practice prevailing in the Districts under their respective charge, in regard to the levying of interest on arrears of revenue due by Proprietors of land.

2. The Board observe from the Returns recorded above, that the practice of charging interest on arrears of revenue due by Proprietors of land, described in clause *first*, Section II. Regulation XXVII. of 1802, as at present obtaining in many Districts, is different from the course contemplated by clause *second*, of Sec. II. of the above Enactment, and is generally marked by a want of uniformity. To ensure the observance of one legal and definite system throughout the Provinces, they request that, in all cases in which interest may be demanded under the Regulation quoted, the course prescribed therein, viz., that it shall be charged from the 1st of the month following that in which the kists fall due, be invariably pursued.

3. The Board further remark that, in the Districts of Ganjam and Vizagapatam, it has not been usual of late years to charge interest, and the practice is stated to have been discontinued under the authority of Government. They would however point out to the Collectors of these Provinces, that the orders quoted by them respectively, refer to individual cases, in which the remission of interest was granted on special grounds, to enable the parties concerned to extricate themselves from their embarrassments, and were not intended to have general application. It is requested therefore that due notice be given to all concerned, and that the practice which has thus been allowed to fall in abeyance may be revived.(a)

(a) *Note* 1. "In future it should be the rule to charge interest on arrears, ac-

27TH JANUARY, 1848.

Vide C. O. 26*th Oct.* 1846.
,, 16*th July* 1849.

With reference to the accompanying copy of para. 46 of a General Letter from the Honorable the Court of Directors, dated 22d September 1846, No. 13, relative to the manufacture of Sugar for exportation to England; I am directed by the Board of Revenue to forward copy of para. 2 of Extract Minutes of Consultation dated 4th December last, for your information and guidance; and to request that you will regularly furnish, in your future annual Reports, the information required by the Honorable Court, in the mode prescribed by Government in para. 2.

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cording to the Regulations, to the date of recovery."—*To Collr. Rajahmundry*, 30*th Mar.* 1837, *No.* 545.

Note 2. " 1. The point involved in the above reference* appears to be, whether drafts upon the Presidency, particularly at short sights, given by parties in the Provinces, in discharge of public revenue, are to be regarded as Cash payments, or whether they are to be credited only on the dates at which their proceeds may be actually realized, and interest charged for any period that such date of realization may be beyond the time at which the Government demand becomes an arrear, under the provisions of the Regulations.

* *From Collr. Salem*, 20*th Dec.* 1849, *in con.* 17*th Jan.* 1850.

2. This question seems to have been already put to the Accountant General by the Collector in his letter of 13th October,† and to have elicited the following reply. 'In regard to the general question, I am of opinion, that if, by accepting payment of a kist in any but the usual mode, actual payment is deferred sufficiently long to constitute the unrealized portion, or the whole, an arrear of revenue under C. 2, S. II. Reg. XXVII. 1802, interest is justly chargeable from the date on which it so became an arrear of Revenue.' In this opinion the Board entirely concur, and they therefore direct, that the Zemindar of Salem be charged with interest upon his June kist, from 26th July to 13th August, in addition to the interest from 1st to 26th July for which he admits his liability."—*To Collr. Salem*, 17*th January*, 1850, *No.* 112.

† *Enclosure* 1 *in letter quoted above.*

Note 3. "The Right Honorable the Governor in Council agrees with the Board of Revenue, that Mr. Fischer has been properly charged with interest‡ for the period required to realize the proceeds of the Bill given by him, in July last, in payment of his arrears of public revenue. He resolves to intimate this decision to Mr. Fischer, in reply to his Memorial of 20th May 1850."—*Ext. Min. Con.* 18*th in con.* 25*th July* 1850, *Rev. Dept. No.* 681.

‡ *See Note 2 above.*

From Hon'ble Court 22d Sep. 1846, *No.* 13.

We notice with pleasure the increase which is taking place in the exportation of Sugar and Molasses from this District* to the United Kingdom, and we think that the information which you have required from the Collector of South Arcot, respecting the establishment of Sugar Manufactories, should be obtained from all the Collectors of Districts in which the Sugar Cane may be cultivated, for the supply of the home market.

* *South Arcot.*

Sugar.		
Fusly 1252	Candies	844.
,, 1253	,,	3,364.
Molasses.		
Fusly 1252	Candies	44.
,, 1253	,,	729.

Ext. Min. Con. 4*th Dec.* 1847, *in con.* 24*th Jan.* 1848, *Rev. Dept. No.* 1321.

2. His Lordship in Council observes, that the observations of the Honorable Court were recorded on a review of the Proceedings of this Government dated 11th February 1845, in which, with reference to the Report of the Board of Revenue on the Extra Sources of Revenue, for Fusly 1253, the Government expressed a desire "to have in future Reports, a Statement of the number of Sugar Manufactories established in the District." The Honorable Court were of opinion that similar information "should be obtained from all the Collectors of Districts in which the Sugar Cane may be cultivated for the supply of the Home Market," and His Lordship in Council thinks that it will be sufficient to have this regularly in the annual Reports.

27TH JANUARY, 1848.

(To Maritime Districts.)

Ext. Min. Con. 14*th Dec.* 1847, *in con.* 27*th Jan.* 1848, *Rev. Dept. No.* 1341.

Vide C. O. 7*th Feb.* 1848.

1. The Most Noble the Governor in Council is pleased to extend to articles passing in and out of the Travancore Country, the order of Government dated 14th September 1847,† No. 1010, exempting "from the payment of duty all articles of property *bonâ fide* for the private personal use of Officers in the Civil and Military Services imported to, or exported coastwise within, the Presidency."

† *Not circulated, substance is however quoted in the text.*

2. The Acting Collector of Tinnevelly will be careful to prevent any abuse of the indulgence, which must be confined strictly to Officers in the Service of the British Government.

3d February, 1848.

(To Maritime Districts.)

No. 830.

Fort William, Home Department.

Separate Revenue, the 31st December 1847.*

Vide C. O. 16th Mar. 1848.

* *Received from Govt. 11th Jan. in con. 3d Feb.* 1848, *Rev. Dept. No.* 37.

† *See Gazette* 1848, *page* 39, *and C. O. 16th Mar.* 1848.

‡ *See Act* VI. *of* 1848, *abolishing all duty on the Indian Port and Port Trade.*

1. The Governor General in Council is pleased to resolve, that Cotton Wool be henceforth exempted from any demand on account of Export duty throughout India.†

2. The Governor General in Council is further pleased to resolve that Cotton Wool, the produce of any part of the Continent of India, be henceforth exempted from any demand on account of Import duty at the Port of Madras, in like manner as this article is now exempt from Import Duty at the Port of Bombay under Section II. of Act II. of 1846.‡

7th February, 1848.

(To Customs Districts.)

Ext. Min. Con. 2d in con. 7th Feb. 1848, *Rev. Dept. No.* 128.

Vide C. O. 27th Jan. 1848.

The Most Noble the Governor in Council resolves to direct, that no duty be charged on Military Stores supplied to the Travancore State, and that in the case under reference the same rule be applied.

16th March, 1848.

(To Customs Districts.)

Ext. Min. Con. 6th in con. 16th Mar. 1848, *Rev. Dept. No.* 228.

Vide C. O. 3d Feb. 1848.
,, *18th Jan.* 1849.

§ *Board's Letters of 17th and 28th Feb.* 1848, *Nos.* 73 *and* 99.

|| *C. O. 3d Feb.* 1848.

1. Both the above papers§ refer to the question, whether the order of the Supreme Government of the 31st December 1847,|| which exempted Cotton Wool from export duty throughout India, extended to exportation by land from the Company's Territories, as well as by sea.

2. The Right Honorable the Governor in Council observes, that the order in question is universal in its terms; and he sees no reason for restricting its operation to Maritime export.

3. Ordered that copy of the foregoing order be transmitted to the Board of Revenue, for communication to the Collectors of South Arcot and Guntoor. And as the order which has caused these references may perhaps be liable to misconstruction or doubt in other quarters also, the Board will be pleased to circulate the present order to all those Collectors whose Districts adjoin a Foreign Territory.

30TH MARCH, 1848.

Vide C. O. 2d Sep. 1847.

All arrangements for the supervision and custody of Spirits manufactured after the European process of distillation, and brought to Madras for export by sea, having henceforth been confided to the sole charge of the Collector of *Sea Customs* at the Presidency; I am directed by the Board of Revenue, under instructions from Government,* to request that you will communicate to that Officer the particulars of all Permits which you may for the future issue, under Section XI. Regulation I. of 1820, for the transit of Spirits from your District to Madras.

* 18*th in con.* 30*th Mar.* 1848, *Rev. Dept. No.* 276.

6TH APRIL, 1848.

Vide C. O. 11*th Sep.* 1848.

1. I am directed by the Board of Revenue to forward herewith, 28 printed copies† of the Rules sanctioned by Government, under date 14th January last,‡ for regulating the planting of Topes and Trees.

† *In English and the Native language.*

‡ *In con.* 21*st Feb.* 1848, *Rev. Dept. No.* 53.

2. You will be pleased to cause a copy of these Rules to be fixed up in each Talook Cutcherry, and adopt every other means in your power to give them general publicity throughout your District.

3. Should cases arise wherein you may have reason to apprehend that the encouragement afforded by the Rules will have an

injurious effect upon the revenues derived from existing Plantations, you will be so good as to report the circumstances to the Board, explaining the operation of the Rules in such instances, and the manner in which it should be restricted, and in like manner, should there be any cases in which greater encouragement than is afforded by the Rules, would seem called for, you will bring them to the notice of this office.

4. The Rules are to come into immediate operation, and you are requested to report, at the end of the ensuing Fusly 1258, (1848-9,) in how many instances advantage has been taken of the privileges offered by them, and whether, in your opinion, any extension or modification of them be required to adapt their provisions to the circumstances of your District.

5. It is to be understood that the Rules now furnished to you are intended to apply to future Plantations only, and not to those now existing.

RULES FOR REGULATING THE PLANTING OF TOPES AND TREES.

Public Topes.

I. Every person desirous of planting a Tope for public utility and convenience, shall first communicate with the local European Revenue Authorities, and obtain their sanction. If he neglect to do so, his Plantation shall be liable to be taxed at the rate chargeable for private Topes. A Register shall be kept of such applications.

II. Parties who, after sanction shall have been previously obtained, as directed in Rule I., may plant Topes, either of Fruit or Timber Trees, or other Trees affording shade, in situations approved by the Collector, on the road-side, near a Choultry, or near any place of public resort, for general accommodation and convenience, or other beneficial purpose, shall be allowed to cultivate the ground rent free, until the Tope becomes productive, as a compensation for the trouble and expense incurred in forming the Plantation. When the Trees, if Fruit Trees, shall have reached maturity, the Tope shall be entered in the Accounts as a public Tope, free of all tax, and the produce left to the Planter, to be appropriated for the support of the Choultry, repair of the road, or other municipal purpose contemplated.

III. The produce of Trees or Avenues planted by the road-side, in such a manner as the District Authorities shall approve, shall be enjoyed free of tax by the individuals, or Village communities, who may have planted them.

Private Topes.

IV. Parties wishing to plant Topes for their private benefit, in waste land, including Plantations for firewood, shall be allowed land for that purpose, and it shall be exempt from assessment for 20 years, whether cultivated or not. After the lapse of that period, the full Teervah of the land only shall be charged. If the Tope be planted in Sheycal land, or land usually under cultivation, ground so appropriated shall, as a general rule, be assessed with full Teervah, from the time the Trees are planted, whether it be cultivated or not, unless there should be special reasons for greater indulgence, which the Collector shall be at liberty to represent, should he see fit.

V. The produce of Single Trees to be hereafter planted in cultivable land, shall be enjoyed free of tax by the party by whom the land is cultivated; such Trees shall be taxed only when the land is left waste.

VI. In places where water is scarce, and where Trees grow with difficulty, as in the black or regur soils, an advance of Tuccavy will be given for the construction of a well, on the special recommendation of the Collector, and on such terms as the case may seem to require.

VII. Parties who, after obtaining land under the above Rules, may fail to fulfil the terms of their engagement, shall forfeit their Cowle.

N. B.—The foregoing Rules shall not apply to the Cocoanut* or Areca Palms, or to Palmyra and Date Trees.(a)

***Vide C. O.* 23*d Oct*. 1848.

(*a*) *Note* 1.—"1. The Rules forwarded with your letter of the 6th April last, for regulating the planting of public and private Topes and Trees, were duly published throughout the District, and during the Settlement they were read aloud to the people for their better information.

2. As regards the public Topes mentioned in the 2d para. of the Rules, I beg to state that formerly 9 Cawnies of Poonjah, and 6 of Nunjah land, were allotted as Enam for the support of each Choultry, and subsequently, these Grants were limited to land capable of yielding 60 Rupees per annum; I now beg to be favored with the Board's instructions, as to the precise extent of dry land I may allow in each case, for any of the municipal purposes therein mentioned, and whether the land can be allowed only for public Topes planted near Choultries to be built hereafter, or is it to be extended to those already built, and for which no Endowments were heretofore given.

3. In the 4th para. of the Rules, it is stated that waste land shall be allowed rent free for 20 years, whether cultivated or not, for private Topes; it being necessary therefore, that so many years waste land shall be allowed, I propose, with the permission of the Board, to grant land only that has been left waste for more than 10 years.

4. With a view to prevent parties abusing the indulgence granted to them, and failing to maintain the Topes after enjoying the profit of the cultivation, I

25TH MAY, 1848.

Vide C. O. 8th Aug. 1836.
,, *29th Apl.* 1850.

I am directed by the Board of Revenue to forward, for your information and guidance, the subjoined Extract from a General Letter from

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shall require persons enjoying these Grants, to give Moochilkas and Security for the payment of the teervah of the land actually previously cultivated, whenever they may fail to preserve the Topes in accordance with their engagement."—*From Collr. South Arcot, 3d in con. 22d June* 1848.

Note 2.—" 1. In reference to para. 2 of the above letter, the Board of Revenue observe, that the Grants of land to be made in Endowment of public Choultries, Bungalows, &c., are altogether distinct from those to be allowed for the planting of public Topes. The maximum extent of land to be alloted for the former purpose will, as heretofore, be such as bears an Assessment of 60 Rupees per annum, the quantity to be assigned for the formation of a public Tope must depend upon circumstances, to be determined by the Collector. Land may be granted for Topes to be planted near existing Choultries, &c. as well as near those to be hereafter constructed.

2. The limitation suggested in para. 3 seems proper, as a general rule, subject to be relaxed under special circumstances.

3. The proposal contained in para. 4 appears unobjectionable. The period for which the security is to be taken, will of course be limited by the term for which the land is to be held rent free under No. 4 of the Rules, viz., 20 years."—*To Collr. South Arcot, 22d June* 1848, *No.* 1410.

Note 3.—" 1. With reference to your letter of the 6th April, relative to the Rules sanctioned by Government for regulating the planting of Topes, and requiring me to report whether I have any reason to apprehend that the encouragement afforded by the Rules in question will have an injurious effect upon the revenues derived from existing Plantations, or if there be any cases in which greater encouragement than is afforded by the Rules may be called for; I have the honor to state, that, in my opinion, no greater encouragement than held out by the Rules in question is necessary, but I am apprehensive, by strictly adhering to these Rules, the Government may, perhaps, sustain loss hereafter, more than anticipated.

2. For instance, para. first of the 4th Rule, parties wishing to plant Topes, &c. for their private benefit, in waste land, shall be allowed land for that purpose, exempt from assessment, for 20 years, whether cultivated or not, appears to me too indefinite. Lands that have been under cultivation, but subsequently left waste for some time, generally called Podoogal lands, and which do not come under the denomination of Anadi Bunjer, are often of a superior quality, on which fruit trees—such as Mango, Jack, Tamarind, Eloopa, &c. will become productive in the course of ten years; so if such description of Podoogal lands are given up,

the Honorable the Court of Directors, under date the 3d June 1846, and in reference to it, to request, that, for the future, in submitting to the Board, for their sanction, as requested by their letter of the 8th August 1836, any Application for permission to

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parties will enjoy the produce of the land for 20 years, and of the trees for ten, without paying any assessment: such an indulgence, I apprehend, may induce ryots to throw up many Topes and trees of the above description, on which they now pay tax, to the prejudice of the interests of Government. I would therefore suggest, that only Anadi Bunjer (or immemorial waste) lands, which have not been classified or assessed, should be allotted for being planted with Topes under that rule; the benefit which may be derived from cultivating it with grain, for the period of 20 years exempt from teervah, will, I think, be an adequate inducement and return for the labour of forming Topes; and not below one acre should, I conceive, be granted to parties for planting private Topes, and after the lapse of 20 years, a full Missal teervah should be charged on it.

3. I think when Podoogal lands are applied for, only such as have been left waste above 5 years, should be granted with exemption of teervah only for 10 years, and that applicants should take up an entire spot, but not select the best portion, and leave the rest to the detriment of the Circar.

4. It appears to me that these restrictions I have suggested as to Rule 4, are advisable for the interests of Government, and that it will still hold out sufficient inducement to parties to plant Topes. After the publication of the Rules in question in the District, several applications for Podoogal lands have been received for planting private Topes, but with these doubts in my mind, as to the propriety of accepting them, I solicit the Board's further instructions."—*From Collr. Salem 5th in con. 28th Sep.* 1848.

Note 4.—" 1. The Board of Revenue are not at present disposed to adopt the restrictions suggested by the Collector, in paras. 2 and 3 of the above letter, in respect to the lands to be granted for the plantation of Topes under the Rules. In the course of the next two or three years, the practical operation of these Rules will be more fully developed, and if, after the experience of that time, the privileges held out by them should prove to be more liberal than are required, and to be likely to prejudice the interests of Government, the subject may be again brought under the notice of the Board, for their further consideration.

2. In reference to the latter part of para. 3, the Board observe that parties cannot be allowed to select only the best portions of fields. If the entire field cannot be taken up for planting, it should be so divided, that the portion which is left may be conveniently occupied by other Ryots."—*To Collr. Salem, 28th Sep.* 1848, *No.* 2384.

Note 5. "The principle to which the Board would direct his attention, and which is the basis of the Tope Rules of 6th April last, is that of charging *future* Cocoanut and Palmyra Plantations, with the land Assessment only, at Nunjah or Poonjah rates, according as the land may, or may not be irrigated from a Circar source."—*Pro. to Collr. Tinnevelly,* 1*st Feb.* 1849, *No.* 284, *para.* 9.

construct a Choultry to be endowed at the public expense, you will state whether the applicant has been distinctly apprized, that such Choultry, to entitle it to the liberality of Government, must be so constructed, as to provide accommodation for *all classes* of the Native community, without exception. In forwarding Applications for Endowments on the completion of such buildings, you will also be so good as to explain, whether this condition has been complied with, and will furnish a plan of the Choultry, showing the extent and nature of the accommodation allotted to the several classes of Travellers.

From Hon'ble Court, 3d June 1846, *No.* 6, *received from Govt.* 18*th Aug. in con.* 8*th Oct.* 1846, *Rev. Dept. No.* 850.

41. You solicit our instructions as to the general question whether Endowments founded on rules which have received our sanction, should not hereafter be conditional, involving the principle that Choultries built for public convenience, and connected with the Government, are not to be confined to particular classes.

43. In respect of this point we are decidedly of opinion, that in cases where grants of land are sought for the Endowment of Choultries built by private individuals, the aid of Government should not be afforded when it is proposed to restrict the accommodation to particular classes of the community.

1st June, 1848.

(*To Customs Districts.*)

Vide C. O. 27*th Apl.* 1846.
,, 3*d July* 1848.

Doubts having been entertained respecting the rates of duty which, since the passing of Act VI. of 1848, are to be levied on goods passing by land from or into the Company's Territories, into or out of Foreign European Settlements; as also in reference to Section XVI. Act VI. of 1844, on goods brought by sea from such Settlements to a British Indian Port, either on British or on Foreign Bottoms; I am directed by the Board of Revenue to inform you, that the Government of India,* in reply to a reference made to them by the Madras Government on this subject, have decided that in all such cases, *single duty* shall alone be charged.

* 15*th Apl.* 1848, *received from Govt.* 11*th May in con.* 1*st June* 1848, *Rev. Dept. No.* 500.

12TH JUNE, 1848.

Ext. Min. Con. 3d in con. 12th June 1848, *Rev. Dept. No.* 597.

Vide C. O. 1st *Dec.* 1845.
„ 2d *July* 1849.

17. The Right Honorable the Governor in Council desires the Board will call the attention of the Collectors to the orders which they have several times given, to avoid the introduction of extraneous matter in the annual Settlement Reports. The Government desire these Reports to be strictly confined to matters connected with the actual Settlement of the year, leaving it for the Collectors to bring to the notice of the Board, in separate communications, all questions regarding system, assessment, and other subjects of importance requiring more than ordinary consideration.

19TH JUNE, 1848.

* *Annexed.*

Resolved, that copy of the foregoing order of Government* be circulated for the information and guidance of the several Collectors and Government Agents throughout this Presidency, with a request that they will also communicate the same for the information and guidance of their Subordinate Officers in the Revenue Department.

Ext. Min. Con. 6th in con. 19th June 1848, *Rev. Dept. No.* 607.

The Right Honorable the Governor in Council having had under his consideration the case of an Officer who has, without the knowledge of Government, remained at the Presidency, instead of joining the District to which he was appointed, and the inconvenience thereby resulting to the Service, resolves, in modification of the Notification dated 6th January 1832, published at page 383 of the Gazette for 1836, to direct that all Officers employed in the Civil Service, arriving at the Presidency, whether on return from Furlough, on leave of absence, or about to enter upon, or resume, an appointment, shall report themselves, by letter, to the Chief Secretary to Government, immediately on their arrival; and at their departure they shall in like manner report the day on which they leave the Presidency, and the place to which they are proceeding.

3d July, 1848.

(To Frontier Districts.)

Vide C. O. 1*st June* 1848.
" 19*th Oct.* 1848.

Reference having been made to Government, on the subject of the demand of Customs duty on goods of British manufacture passing the Hyderabad Frontier; I am directed by the Board of Revenue to inform you, that the Right Honorable the Governor in Council has directed,* that all such goods be allowed free transit, the circumstance of their being of British manufacture being held to be sufficient evidence of their having originally paid duty on import by sea, and being therefore exempt from any further demand on account of it.

* 26*th June in con.* 3*d July* 1848, *Rev. Dept. No.* 675.

10th July, 1848.

Vide C. O. 24*th Apl.* 1845.

The notice of Government having been attracted to the great difference observable in the Returns received from the Provinces, of cases tried under Regulation IX. of 1822, I am directed by the Board of Revenue, under orders from that Authority,† to call your attention to the Circular from this office under date 15th July 1839, and to request that you will give due consideration to the instructions therein laid down, in the disposal of all charges which may be brought before you under that Regulation.

† 8*th June in con.* 10*th July* 1848, *Rev. Dept. No.* 614.

10th July, 1848.

(To Maritime Districts.)

I am directed by the Board of Revenue to inform you that, in reply to a reference made to them by the Madras Government, the Government of India have been pleased to direct,‡ that Vessels sailing under Foreign Colors be, for the future, exempt from the payment of the additional Port duty of six§ pice per ton hitherto levied upon them, under Section II. Act XIII. of 1839.

‡ 27*th May* 1848, *received from Govt.* 27*th June in con.* 10*th July* 1848, *Rev. Dept. No.* 689.

§ 6 *Pice at the Presidency.* 4 *Pice in the Provinces, under Sec.* VI.

27th July, 1848.

Vide C. O. 29th Sep. 1845.
„ *18th Sep.* 1848.

* *C. O. 22d May* 1845.

† E. M. C. 9th May 1848.
E. M. C. 11th May 1848.
Board's Pro. 19th June 1848.
E. M. C. 4th July 1848.

1. With reference to Extract from the Minutes of Consultation dated 26th April 1845,* I am directed by the Board of Revenue to forward, for your information and guidance, the accompanying correspondence† which has passed between this office and Government, on the subject of the treatment of lapsed Enams.

2. Under the views expressed by Government on this question, the Enams in the Madras Presidency may be divided into two grand classes,—the first, *those held on Grant*—the second, *those held without Grant* and deriving their title from long usage and prescription.

Enams held on Grant.

3. In respect to Enams held on Grant, the Government, Extract Minutes Consultation 9th May 1848, have ruled that, under the due construction of Regulation XXXI. of 1802, Section II., "all rent-free lands held on Grant at the date of the British assumption, and not subsequently escheated, assessed, or resumed, should continue free, provided they were still, at the time of passing Regulation XXXI. 1802, held by the same family; and if so held at that time, the lands should not thenceforward be subject to interference or resumption."

4. Under this view, on the lapse of an Enam held upon Grant, it will be necessary for you, after having satisfied yourself of the genuineness of the grant, to determine:

First. Whether the Enam has escheated, been assessed, or resumed, since the time when it was originally conferred.

Secondly. Whether it had, at the passing of Regulation XXXI. 1802, or July 1802, been alienated from the family of the original Grantee.

Thirdly. Whether, if a service Grant, the service still continues to be performed.

Fourthly. Whether, if a personal Grant, it be in its terms hereditary, or granted for a term—as for the life of the first Grantee, or that of his Mootaliquan—and in the latter case, whether such term has expired.

5. If the result of your investigation on these several points be satisfactory, you will at once authorize the continuance of the Enam; in the case of the personal Grants, to the next lineal* male heir of the last holder, (whether of kin to the incumbent at the passing of Regulation XXXI. 1802 or not;) in those of a special or collective description—as when conferred on a service tenure for support of a Muttum, &c. to the party who may appear to possess the preferable claim. When the required conditions are not found to exist, the case should be reported to this office for orders.

* *Vide C. O. 21st Dec.* 1848, *para.* 4.

ENAMS HELD WITHOUT GRANT.

6. As regards the second class of Enams, or those held without Grants, and solely in virtue of long undisturbed enjoyment, the Government—Extract Minutes Consultation, 9th May 1848, para. 7—following the instructions of the Honorable the Court of Directors,† have decided that such long continued possession shall of itself be held to constitute a valid title. These Enams may be considered under two divisions:

† Despatch 13th Oct. 1847, No. 19.

First. Those held on tenure of service. *Secondly.* Those held solely for the personal benefit of the holder.

SERVICE ENAMS WITHOUT GRANT.

7. *First.—Those held for Service,* as for performance of worship or ceremonies in a Mosque or Pagoda, for support of a Muttum, or religious or charitable Institution, and the like. On lapse of such Enams, it will only be necessary to ascertain that the service for which they appear to have been originally conferred, continues to be duly performed; in which case, the lands will be at once continued to the party who may seem entitled to succeed to them.

8. You will also observe that, in respect to service Agraharum, and similar alienations for service, held with or without Grant, the Government—Extract Minutes Consultation 9th May 1848, para. 18—consider that the transfer of such Enams is unobjectionable, so long as the transfer carries with it the obligation of service.

CHARITY ENAMS WITHOUT GRANT.

9. *Secondly. Enams held for the personal benefit of the holder.*—These Enams are also, when fairly obtained, and regularly transmitted,

to be continued to the heir of the last incumbent. Those cases are alone to be reported for orders,* when the enjoyment has passed out of the family of the original Grantee; when possession of the Enam has been fraudulently or surreptitiously obtained; when succession has been transmitted irregularly; or may be claimed on invalid grounds, as through the female line, or by a collateral branch, in virtue of an illegal or suspicious adoption; or, generally, when there be any circumstance affecting the prior transmission of the Enams, or the title of the present claimant.

* E. M. C. 4th July 1848.

Pro. 19th June 1848.
E. M. C. 4th July 1848, para. 2.

10. You will observe that in no case on the occurrence of a lapse, referrible to the Board under the instructions now communicated, is the Enam to be attached. It is to be left in the enjoyment of the next of kin to the last holder, or of the party, in case of Grants not personal, whose claim to it may seem preferable, until final orders shall have been received from Government regarding its disposal.

11. You will be pleased to report to this office those cases only wherein the propriety of continuing the Enam seems, on any of the grounds abovementioned, to be doubtful. When you see cause to continue the Enam, no reference is to be made to the Board, but a Register of all such cases, held with or without Grant, should be drawn up in the form furnished to you on the 3d September 1846, and kept as a record in your office.

12. Your attention is particularly called to the last para. of Extract Minutes Consultation 4th July, now transmitted. You will be so good as to publish in your District the accompanying Notification, prohibiting the alienation of all Enams held without Grant, and evidently given, in the first instance, for the personal advantage of the Grantee. You will take every means to see that the provisions of this Notification are duly known, and strictly enforced, throughout your District.

13. The Reports of lapsed Enams which have recently been received from your District are herewith returned, and you will be pleased to dispose of them under the instructions now communicated, reserving for report such only as, from the invalidity of the titles under which they are claimed, or other circumstance, it may be necessary to submit for the orders of Government.

NOTIFICATION.

Vide Proclamation annexed to C. O. 19th Mar. 1832.

Whereas, in the several Districts under this Presidency, many Enams, unsupported by Sunnud, Purwannah, or similar document, and held simply on the ground of long possession and prescription, and such as, from their nature and acknowledged history, and the signification of the term by which they were distinguished, are undoubtedly given, in the first instance, for the personal advantage of the Grantee; and whereas it is desirable that such lands should not be allowed to pass out of the family of those for whose benefit they were originally bestowed; it is hereby notified, under orders of Government, for general information, that from and after the date of this present announcement, no Enams of the nature above described, shall, under any circumstances, be allowed to be alienated by the present holders, nor will any claim to the possession of, or participation in, such Enams, founded upon such alienation, be in any case recognised by Government. All parties are further warned against purchasing, or lending money upon the mortgage of, such Enams, and are informed that any such transaction will be at their own risk, and will not be considered as vesting in them any right or title whatsoever in the Enam which they may have bought, or taken on mortgage.

Ext. Min. Con. 9th in con. 22d May 1848, *Rev. Dept. No.* 481.

Read the following letters from the Secretary to the Board of Revenue dated 14th and 24th February 1848, Nos. 68 and 87.

1. The Enams reviewed in the Board's Report of the 24th February last, formed the subject of separate references to the Government of India, on the dates noted in the margin, and in each case it was recommended that the Grant, though not supported by sufficient authority, might, in consideration of length of possession, and the condition of service attached to two of them, be renewed in favor of the heirs or successors to the late incumbents. In submitting this recommendation, the Government was fully aware that the cases were capable of being disposed of under Regulation XXXI. of 1802; but as a strict adherence to the provisions of that Regulation would not warrant the continuance of the Enams, which, for especial reasons, it was deemed inexpedient to resume, the Government felt precluded from specially exempting them from the operation of the Regulation, without the authority of the Government of India for the renewal of the Grants.

28th Sept. 1847, No. 1062.
9th Oct. ,, ,, 1129.
21st ,, ,, ,, 1164.

2. That Government has not seen fit to determine on the merits of the several cases, and has, in reply, simply communicated the opinion

that they should be disposed of in conformity to Sec. II. of the Regulation above quoted, but no intimation is given of its views as to the construction of that Section, respecting which there has been a difference of opinion among the Authorities at this Presidency.

3. Under the construction given by the Court of Sudder Udalut in their Proceedings of the 17th July 1843, No. 75, which must be taken as an authoritative exposition of the law, it would appear that Regulation XXXI. of 1802 only protects possession under *bonâ fide* Grants of *former Governments*, that it is competent to Collectors "to inquire into the validity of *all Enams*, and whether in a Settled, or an Unsettled District, to assess such lands denominated Enams as are held under Grants or Sunnuds *not genuine*, or by authority *not competent*;" and that "*where a doubt may arise* about the genuineness of a Sunnud, it is competent to the Governor in Council to resume."

4. The Law then, as interpreted by the highest Court, is very strictly limited in the protection it affords to the holders of exempted lands, length of possession being deemed of no consequence "where the Sunnud of possession can be impeached," and *â fortiori*, where there is no Sunnud; and a wide discretion consequently is left to the executive Authority.

5. If, therefore, the Government were to be guided by no consideration but that of the power it possesses under the law, it would follow that resumption must be ordered in every one of these cases, either on the ground of there being no Sunnud, or of the Sunnud being of doubtful authority.

6. But the recent Despatches of the Honorable the Court of Directors prescribe a course of procedure which sufficiently meets the difficulty apprehended in the disposal of the cases under consideration, and by those instructions the Government must at present be guided. In para. 12 of their Despatch dated 13th October 1847, No. 19, Judicial Department, the Honorable Court instruct the Government that "in dealing with questions connected with the right to property, it ought to be borne in mind that long undisturbed possession not only affords evidence of the existence of the right, but moreover, with respect especially to landed property, and to tenures affecting whole classes of persons, creates, on considerations equally of policy and justice, a powerful motive with Government for not wishing the possession to be disturbed." And in a subsequent Despatch of the 19th January 1848, No. 2, they desire that these instructions may be duly attended to, not merely as regards the Enam Grants in the Province of Cuddapah, but in all the Districts under this Presidency.

7. In all the cases in question, there has been long undisturbed possession of such duration as to bring them within the scope of the Honorable

Court's instructions, and the Right Honorable the Governor in Council is of opinion, that the Enams ought to be continued for this reason, if there were no other ; but with respect to some, there are special reasons, the Enam being for service, or for the support of religious Establishments.

8. In their letter dated 24th February 1848, No. 87, paras. 2 and 4, the Board of Revenue have acted on an interpretation of Sec. II. of the Regulation in question, which appears to the Government to be erroneous. The Board hold that, in order to warrant the continuance of an Enam under this Enactment, the possession must have descended to the present holder, by hereditary succession, from the party who held it previously to the date specified in Sec. II. But the Right Honorable the Governor in Council has no doubt that the term "present" used in that Section, refers to the date of the passing of the Regulation, and is not referrible to any subsequent period. It was meant to be declared, he conceives, that all rent-free lands, held on Grant at the date of the British assumption, and not subsequently escheated, assessed, or resumed, should continue free, provided they were still, at the time of passing the Regulation, held by the same family ; and if so held at that time, the lands were not thenceforward to be subject to interference or resumption.

9. Adopting the aforesaid construction of this Regulation, the Board have felt themselves precluded from decidedly repeating their former recommendations for the continuance of several of the Enams under report. But the Government, taking the opposite view of its purport, are enabled, if not obliged, to adhere to their former and favorable opinion of those cases, in which they are further confirmed by the late instructions of the Honorable the Court of Directors, deprecating interference with long standing Enams.

10. The Right Honorable the Governor in Council now proceeds to pass orders on the cases before him.

Enam held by the late Caroomboor Rajah Gopaulacharry, 300 Goontahs of land, assessed at Rs. 85-10-8, and subject to a Jodee of Rupees 10-3-7 per annum.

11. The Collector of North Arcot is authorized to continue this Enam to the widow Seenammah ; leaving the claims of the remaining members of the family to be considered on the next lapse.

Enams held by the late Tolappachaurla Gopaulacharry, of the total value of Rupees 428-7-9 annually, after deducting the Jodee payable on them.

12. This case comprises four separate portions of Enam land ; the first two are held on Grants of old date, the other two do not rest on any written title, but appear to be service Grants connected with the great Triputty Pagoda. The Right Honorable the Governor in Council authorizes the Collector of North

Arcot to continue these Enams to Vurdacharry, eldest son of the late incumbent.

The Villages of Causancottay, and Seeroovaloor, held on Shrotrium tenure by the late Streemunnaraina Vadanta Swamy, Priest of a Kobala Muttum, value Rs. 2,357-11-3 annually, after deducting Quit Rent of Rs. 209-15-11.

13. The Collector of Trichinopoly is authorized to continue these Villages to Veera Ragava Swamy, appointed Priest in lieu of the deceased, for the support and service of the Muttum, subject to the customary Quit Rent payable to Government.

Share of an Agraharum Enam, held by the late Poorasee Kistnamacharry, of the value of Rs. 76-1-9, subject to a Jodee of Rupees 12-8-2 per annum.

14. The Collector of North Arcot is authorized to continue this Enam to Anuntacharry, the eldest son of the deceased.

One-fourth share of an Agraharum Enam, held by the late Valevatee Nursiah, value Rs. 15-15-0, subject to a Jodee of Rs. 3-2-0.

15. The remaining case is now before Government for the first time; it is altogether similar however to that noticed in the preceding para., being the claim to succeed to another deceased Share-holder in the same Enam, on the part of his next of kin. For the same reasons as in that case, the Right Honorable the Governor in Council sanctions the continuance of this Enam also. He observes that the deceased left no sons, but a daughter, an uncle, and cousins.

Four cases of Agraharum Enams, in the Canara District, reported in the Board's Proceedings dated 14th Feb. 1848, No. 68.

16. All these Grants are of very old standing; having been held long previously to the British assumption, and enjoyed hitherto, it appears, in regular succession, like other property, without interference or inquiry on the part of the Officers of Government.

17. Under the instructions of the Honorable Court above referred to* Enams which have been held so long without doubt or question, and continued as hereditary "from one to two centuries both under the former Governments and the British,"† must be held to be not liable to resumption.

* *See para.* 6.

† *Para.* 4 *of letter from the Collector of Canara*, 23*d Sep.* 1847, *No.* 77, *in con.* 14*th Feb.* 1848.

18. The Right Honorable the Governor in Council agrees with the Board, that the transfer, by sale or otherwise, of Enams such as the present, is unobjectionable, so long as the transfer carries with it the obligation of service to be rendered.

No. 1. Share held by the late Sooba Bhut, in the Village of Haranje and Pully, value Rs. 23-8-0.

19. For the foregoing reasons, the Right Honorable the Governor in Council sanctions the continuance of all the four Enams under consideration; of

No. 2. Share held by the late Purmeshra Aitalla, in the Guilliar and Altar Villages, value Rupees 9-10-10.

No. 3. Share held by the late Kistna Audany in Cachoor and Altar Villages, value Rs. 14-0-0.

No. 4. Share held by the late Tamaya Caranta, in the Village of Tonsay, value Rupees 4-0-0.

Nos. 1, 2, and 3, to the claimants respectively specified in the Collector's report, and of No. 4 to Padmanah Aitalla, in virtue of his purchase of it from the last holder, on the understanding that, in this case, (as is expressly stated in the others,) the institution for whose benefit the Grant was originally made, viz., the Pagoda of Codavoor, is still in existence.

20. The Right Honorable the Governor in Council desires to take this opportunity to explain, for the information of the Board, and for communication to the several Collectors, that the orders* of the 26th April 1845, No. 533,† did not contemplate interference with Agraharum Enams, and others of a permanent nature, or with Grants recognised and confirmed by Sec. II. Regulation XXXI. of 1802.

* *C. O.* 22*d May* 1845.

† Noticed in the following terms by the Hon'ble Court, para. 15 of Despatch, 1st July 1846, No. 8.
"We entirely approve the orders issued by you on the 26th April 1845, directing that no Grants of money or Land Revenue should be continued to the heirs of deceased incumbents, without the express sanction of Government."

21. The mode of collecting and distributing the Enam Revenue in South Canara, involving loss to the state, as it does when the full demand on the Estates is not realized, appears to the Government to be objectionable; but the sudden and entire withdrawal of Government aid in the realization of the dues of the Enamdars, would hardly be just after it has been the practice for so many years. The Government would suggest, however, that it might perhaps be practicable, with the view of avoiding the positive loss incurred under the present system, for the Revenue Officers to make the collections as at present, but to pay to the Enamdar his share in the same proportion that the amount realized bears to the full demand on the Estate, giving him the option, however, to accede to this arrangement, or to undertake the collection for himself.

Ext. Min. Con. 11*th in con.* 22*d May* 1848, *Rev. Dept. No.* 489.

Read the following letter from the Secretary to the Board of Revenue, dated 25th April 1848, No. 207.

1. With the exception of Enams Nos. 17 and 18, the latter of which, in default of heirs or near relatives, must be considered to have lapsed to Government, the Right Honorable the Governor in Council grants authority for the continuance of all the other Grants, to the next of

kin of the late holders, as recommended by the Collector and the Board of Revenue.

2. In case No. 9, the Enam, as at present explained, will lapse to Government at the death of Veerakah, adoptive mother of the deceased incumbent.

3. In case No. 17, the Government will suspend their decision till an inquiry has been instituted into the legality of the adoption of Pitchabutloo, which, under the circumstances now represented by the Collector, would appear to be utterly invalid, and merely an attempt to prevent a just escheat to the State.

4. Under the views of the Honorable the Court of Directors lately communicated to this Government, respecting the Bhutverty Enams, the Governor in Council resolves to direct, that the Collector of Cuddapah be instructed not to interfere with those cases in which there may be clear and undoubted evidence of long undisturbed possession, and a valid title to succession on the part of the claimants ; and to refer for orders only those Grants which he may be of opinion ought to be resumed, on the ground of possession having been obtained surreptitiously, or any other circumstance affecting the title of the holder, as well as in default of heirs or near relatives of the deceased incumbents.

Board's Proceedings, 19*th June* 1848, *No.* 313, (1364.)

1. In the Extract Minutes Consultation above recorded,* the Government have passed orders upon certain cases of Enams, submitted by the Board of Revenue for their instructions, and have at the same time laid down the principles which should be followed in dealing with such Grants for the future.

* 9*th May* 1848.

2. The first of the Enams referred to, was in the Cusbah Village of Triputty, of the Talook of the same name, in North Arcot, and held by one Caroomboor Rajah Gopaulacharry, lately deceased. The whole Enam was of the extent of 300 Goontahs. Of these, fifty were originally conferred under Sunnud A. D. 1724, by the Ameen and Foujdar of the Triputty Purgunnah, on one Vencatramana Charloo, as Maunium, to be enjoyed by him and his lineal descendants, and to be subject to sale and gift. The remaining 250 were also granted under Sunnud, in A. D. 1747, by the Naib Foujdar of Triputty, to one Govinda Charloo, on the same terms. The entire Enam passed by purchases made in 1814 and 1819 to the father of the last holder. The deceased left a widow, two children and other female relatives, and the Government have continued the Enam to the Widow, leaving the claims of the remaining members of the family to be considered on the next lapse.

3. The next case is that of Tolappachaurla Gopaulacharry, in North Arcot, who held shares in four Enams. Of these Enams, two were Agraharums granted under Sunnud to communities of Brahmins, in A. D. 1763 and 1779, by the Havildar of the Triputty Purgunnah, and by Rajah Beerbur, Soobadar of the Carnatic, respectively, to be enjoyed by the Grantees and their lineal descendants, and to be subject to sale or transfer. In the case of the two other Enams, the Grantor and date of Grant were both unknown, and there were no Sunnuds or other vouchers forthcoming, but they were said to have come into the possession of the late holder by hereditary descent, and to have been conferred for services to be rendered in the great Triputty Pagoda, which services were still performed. The Government have authorized the continuance of all these Grants to the son of the last incumbent.

4. The next claim, that of the late Poorasee Kistnama Charry, refers to another share in one of the Agraharums alluded to in the preceding case, the last incumbent having been the Grandson of the original Grantee, Government have authorized the continuance of the share to the son of the deceased.

5. The last case from North Arcot is of the same description, the deceased being in this also a descendant of the last Grantee. He left no sons, but only a daughter, uncle, and cousins ; and Government have continued the Enam to the family.

6. By the death of the Pundarum of a Muttum in Tanjore, the question as to the disposal of two Shrotrium Villages in Trichinopoly, charged with a Quit Rent to the Circar, came before Government. The party by whom, and the date at which, these Grants were made, are both unknown ; but they appeared to have been conferred for the support of a Muttum, to the maintenance of which their proceeds were still devoted. Succession was in this case sanctioned by Government to the party succeeding to the management of the Institution.

7. In their letter of 25th April 1848, the Board of Revenue reported to Government the lapses in the case of 20 Enams in the Cuddapah District. These Enams were of the undermentioned classes.

I. Bhutverty, or Enams granted to Brahmins in charity.

II. Pullecuttoo and Stulla, or Enams granted for founding Villages.

III. Pellayettoo, or Enams granted for constructing Tanks.

IV. Guddateroo or Enams granted for bringing waste land under cultivation.

These Enams appear usually to have been regarded as hereditary. The greater part of them had been in the enjoyment of the families of the claimants for several generations. In Extract Minutes Consultation 11th May 1848, the Government authorized the continuance of the whole to the next of kin of the last holders, except in two cases, in

one of which there was a default of heirs, in the other the claim rested on an alleged adoption of very doubtful validity, and the case was reserved for further examination.

In con. 31st May 1847.

8. In his letter of 9th February 1847, the Collector of Canara reported the lapses of four shares in certain Agraharums of his District. These Agraharums were held under Sunnuds of old date, and burdened with the obligation to discharge certain religious services which were still rendered. In only one of the four was the claimant to the succession of kin to the last holder; in the others, the claim was made on the strength of purchase, or on agreements for transfer executed by the late incumbents. The Government have sanctioned the continuance of these shares to the several claimants.

9. In disposing of the various cases above noticed, the Right Honorable the Governor in Council has, at the same time, enunciated certain principles on which these, or similar Grants, should be treated in future. After commenting* upon the provisions of Regulation XXXI. 1802, and the effect of its strict application to all lapses of Enams, the Government advert to the course of procedure laid down in the recent Despatches from the Honorable the Court of Directors. In para. 12 of their General letter, 13th October 1847, No. 19, Judicial Department,† the Court instruct the Government that "in dealing with questions connected with the right to property, it ought to be borne in mind, that long undisturbed possession not only affords evidence of the existence of the right, but moreover, with respect especially to landed property, and to tenures affecting whole classes of persons, creates, on considerations equally of policy and justice, a powerful motive with Government, for not wishing the possession to be disturbed," and in a subsequent Despatch of the 19th January 1848, No. 2,‡ they desire that these instructions may be duly attended to, not merely as regards the Enam Grants in the Province of Cuddapah, but in all the Districts under this Presidency.

* *E. M. C. 9th May* 1848, *paras.* 3, 4, 5.

† *See para.* 6 *of the above quoted E. M. C.*

‡ *See ditto.*

10. Acting upon this principle, the Government have decided§ that, as "in all the cases" above considered, "there has been long undisturbed possession, of such duration as to bring them within the scope of the Honorable Court's instructions," "the Enams ought to be continued for this reason, if there were no other." The Government have likewise recorded their opinion|| that by the term "present incumbent"

§ *Para.* 7.

|| *Para.* 8.

employed in Sec. II. Regulation XXXI. 1802, is to be understood the party actually in possession at the time such Enactment was passed, and that the term is not referrible to any subsequent period. "It was meant," they conceive, "to be declared, that all rent-free lands held on Grant at the date of the British assumption, and not subsequently escheated, assessed, or resumed, should continue free, provided they were still, at the time of passing the Regulation, held by the same family; and if so held at that time, the lands were not thenceforward to be subject to interference or resumption."

11. The Government have further expressed their concurrence* in the opinion entertained by the Board, that the transfer of Enams, such as the Canara Agraharums held under tenure of service, is unobjectionable, so long as the transfer carries with it the obligation of service; and they have explained,† for the information of the Board, and for communication to the several Collectors, that the orders of Government of the 26th April 1845,‡ No. 533, did not contemplate interference with Agraharum Enams, and others of a permanent nature, or with Grants recognised and confirmed, (*i. e.* to their then holders,) by Section II. Regulation XXXI. 1802. In the Extract Minutes Consultation 11th May last,§ the Collector of Cuddapah, in reference to certain lapses of Bhutverty and similar Enams, was moreover instructed "not to interfere with those cases in which there may be clear and undoubted evidence of long undisturbed possession, and a valid title to succession on the part of the claimants; and to refer, for orders, only those Grants which he may be of opinion ought to be resumed, on the ground of possession having been obtained surreptitiously, or any other circumstance affecting the title of the holder, as well as in default of heirs, or near relatives of the deceased incumbents." These instructions were issued in accordance with a communication received from the Honorable Court, and as the orders of the Court therein conveyed have, in a passage already quoted, been shown to be applicable not only "to Enam Grants in the Province of Cuddapah but in all the Districts under this Presidency," the instructions of Government must be regarded as addressed to all Collectors.

* *Para.* 18.

† *Para.* 20.

‡ *C. O.* 22*d May* 1845.

§ *Para.* 4.

12. The Board resolve to circulate copies of the Extract Minutes Consultation of 9th and 11th May last to all Collectors. It will be observed that under the views therein expressed by Government, the cases of Enams, of which the lapse is to be reported to Government under the orders of 26th April 1845,|| are greatly limited. In all

|| *C. O.* 22*d May* 1845.

cases wherein the title of Enams rests upon long and undisputed possession, whether supported by Sunnud or otherwise, in all cases of Bhutverty and similar Grants, of Shrotriums or Enams held for religious purposes, or attached to Native religious or charitable Institutions, and of Agraharums, it will, on the occurrence of lapses, be necessary for the Collector to institute such inquiry only, as shall suffice to ascertain whether the Enams are of the description above particularized, and whether they have been fairly and legitimately obtained, and have not escheated to Government for want of heirs. Where these particulars are established to his satisfaction, the Enam will be allowed to pass, in the case of personal Grants, to the next lineal male heir, and in those of a special or collective description, as when conferred on a service tenure, Muttums, &c., to the party who may appear to possess the preferable claim: and those cases only will be reserved for report wherein it may appear that the Enam was a life or time expired Grant; that the succession is of doubtful validity, as when conveyed through an adoption not duly authorized, transmission through a female or a collateral branch, or any other channel contrary to the Hindoo Law or local usage; that the Enam was surreptitiously or unduly obtained; *that it had been alienated from the family of the party in possession on the passing of Regulation* XXXI. *of* 1802*; that failure had occurred in the condition of the Grant, as by the cessation of the prescribed service or duty, or that the Enam had lapsed in default of heirs. In no case, however, will the Enam be attached, until the receipt of the orders of Government to that effect, the enjoyment remaining, in the interim, in the family of the last incumbent. The Board have lately received a communication from the Acting Collector of North Arcot,† pointing out with much force and truth the hardship occasioned by the prevailing practice of attaching an Enam immediately on the occurrence of a lapse, and detaining it under sequestration, pending the investigation and decision of the case; and they feel assured that the loss which may result to the State, from the continuance of resumable Enams, for a short time beyond that at which they would otherwise have determined, will not be set by Government in comparison with the distress caused to individuals whose claims may eventually appear to be valid, by the sequestration of what is frequently their chief or only means of support.

* Note July 27th 1848.—This requires modification. It should have run thus. That, if an Enam held on Grant, it was alienated from the family of the original Grantee prior to the passing of Regulation XXXI. 1802; if an Enam held without Grant, that there has been no alienation from the family of the first Grantee, either prior or subsequent to the passing of that Enactment. See para. 8, E. M. C. 9th May, 1848, and para. 2, E. M. C. 4th July, 1848.

† 15*th May in con.* 19*th June* 1848.

13. The Board further resolve to submit these Proceedings to Government, for their approval and confirmation. They propose also to return all Reports of lapsed Enams lately received from local Officers, with instructions to dispose of them upon the principles above explained, and to report to this office, for orders, those cases only, wherein, from the causes above stated, there may seem good grounds for asserting the right of Government.

Ext. Min. Con. 4th in con. 27th July 1848, *Rev. Dept. No.* 712.

Read the following Extract from the Proceedings of the Board of Revenue, dated 19th June 1848, No. 313.

1. The Right Honorable the Governor in Council approves of the instructions which the Board of Revenue propose to issue for the guidance of Collectors in dealing with Enams for the future, as given in the 12th para. of the foregoing Proceedings. These instructions, he observes, are strictly deduced from the orders which have been lately passed by Government on the subject.

2. There is, however, one question which does not seem to have been fully provided for in the proposed instructions: that is, whether the alienation of Enams *without Grant*, the title to which depends entirely on prescriptive possession, and specially Enams which, from the acknowledged history of them, and the signification of the term by which they are distinguished, were undoubtedly given, in the first instance, for the personal advantage of individuals, should be admitted. The Governor in Council is of opinion that, in all cases unsupported by Grants, where possession has passed out of the family to which the Enam was originally assigned, the circumstance of such alienation should form the subject of inquiry and report, (without intermediate resumption,) the Government reserving to itself the right to determine, according to the circumstances of the case, whether the Enam should be continued or resumed.

3. The Board will cause it to be promulgated in all the Districts, that alienation of *such* Enams, from the date of the announcement, will be entirely disallowed. (*a*)

Note 1.—" The Board of Revenue are of opinion, that Enams of the description of that to which the foregoing letter has reference, viz. such as were originally granted for service, though hereditary, if attached to Institutions of a permanent character, as Mosques, &c. and so long as the service be duly rendered, are not liable to partition, and that, where a division may have taken place, the sub-divided portions should be re-annexed to the service, whenever an opportunity may offer for so doing, without bearing harshly upon individuals. The Board have

7th August, 1848.

(*To Maritime Districts.*)

Ext. Min. Con. 22*d July in con.* 7*th Aug.* 1848, *Financial Dept. No.* 355.

Vide C. O. 2*d Dec.* 1847.
,, 14*th Nov.* 1850.

* *From Acct. Genl.* 12*th July* 1848, *No.* 300.

1. Concurring in the measure proposed,* the Right Honorable the Governor in Council directs, that the foregoing letter* be communicated to the Military Depart-

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no hesitation in directing that this principle be adhered to in the case now under submission, as the Petitioner does not seem to have enjoyed any share in the Enam in question for the last 10 years."—*To Collr. North Arcot,* 12*th April* 1849, *No.* 763.

Note 2.—"I am directed to request that, with the permission of the Judges of the Sudder Udalut, the accompanying Query may be submitted for the opinion of the Hindoo Law Officers of the Court, and their reply communicated to this office. *Query,* A, a female, acquired a separate share of a certain Agraharum by inheritance, her branch of the family having been long separated from that of the other shareholders. She dies childless, but her husband had another wife through whom he left four sons, the eldest surviving of whom claims the share enjoyed by his step-mother. Is such in accordance with Hindoo Law."—*Board of Rev. to Sudder Udalut* 29*th Aug.* 1850, *No.* 1779.

Note 3.—"*Answer of the Pundits of the Court of Sudder Udalut.*—In case when a female leaves no children of her own, the sons of her husband by another wife, being the proper persons to perform her obsequies, the claim laid by one of them to the property of his step-mother, as stated in the Question, is valid, according to the provisions of the Hindoo Law; it being just and equitable, in general, that he who performs the obsequies, should succeed to the property of the deceased."—*Received from Sudder Udalut,* 21*st in con.* 26*th Sep.* 1850.

† 24*th Oct.* 1850, *No.* 437 (2167.)

Note 4.—"The Agraharum to which the above Proceedings of the Board of Revenue† have reference, is represented to be a very ancient holding. The case has been laid before Government for their orders, in consequence of the late incumbent, (who was a female, and the daughter of the previous holder of the Enam,) dying childless, and a question having arisen whether her step-son could succeed to the property. This question has been decided in the affirmative by the Answer of the Pundits of the Sudder Udalut, communicated in the Court's letter of the 21st September 1850. It is not clear to the Right Honorable the Governor in Council that the rights of Government might not be asserted in this case, the Enam, it is observed, having been the property, by inheritance, of the deceased herself, and not of her husband, and the effect of acting on the decision of the

* *Vide G. O. G.* 1st *Aug.* 1848, *No.* 161, *in Gazette of* 1848, *page* 726.

ment, whence the necessary General Order will be issued for giving effect to it.*

2. The Right Honorable the Governor in Council also desires the Revenue Board to instruct the several Collectors of the Maritime Districts, that, in all cases where Treasure is shipped from Out Ports, where a European Officer is not resident, either the Collector himself, or one of his European Assistants, should be present, to see that proper Boats are in readiness, and every other necessary preparation made for the shipment of the Treasure.

14TH AUGUST, 1848.

Vide C. O. 24*th June* 1841.
,, 23*d Aug.* 1849.

† *Both annexed.*

1. Ordered that copy of the foregoing Extract Minutes Consultation, and of the Board's letter of 19th June last,† to which it is a reply, be communicated to all Collectors for their information and guidance.

2. The particular attention of all the local Revenue Officers is called to the wishes expressed by Government in the conclusion of the Extract now communicated, that while they are to be strictly guided by the provisions of Section XVI. Regulation VII. of 1817, in the disposal of the more pressing cases of complaint to which it may be applicable, they are to be careful to refrain from interference, unless where it is urgently and obviously demanded.

Board of Revenue to Government, 19*th June* 1848, *No.* 310 (1358).

1. In their letter to Government under date the 16th March 1846, (No. 144,) the Board of Revenue, in submitting a communication from the Collector of Tinnevelly,‡ relative to certain malversations connected with the Native Religious Institutions of that District, took occasion to advert to the repeated complaints that were preferred by parties interested in these Institutions throughout the

‡ 24*th Jan. in con.* 16*th Mar.* 1846.

Pundits being to pass it into another line. Yet under all the circumstances, and referring to the apparent antiquity of the Grant, he resolves, agreeably to the recommendation of the Board of Revenue, to direct that the share of Rupees 224-10-7 held by the late Mootalagoo Ummal in the Agraharum Enams at Araseeputty, be continued to her step-son Iyasawmy Iyengar, without limitation."
—*From Govt.* 18*th Nov. in con.* 2*d Dec.* 1850, *Rev. Dept. No.* 1071.

Country, regarding the frauds practised by those entrusted with their management.

2. In view to provide a check for such proceedings, and also in reference to the question raised by Mr. Thomas, as to the course to be taken by the local Revenue Officers, when complaints of this nature were preferred before them, it was proposed by the Board, that the provisions of Regulation VII. 1817, which have never been rescinded, should continue to be employed in the investigation and disposal of such cases, pending the introduction of a fresh Enactment. Government, in reply to this communication,* informed the Board, that the subject was under the consideration of the Government of India, and as the modification of the Regulation in question, which was then engaging the attention of the Legislature, would probably provide for the inconveniences brought to notice, the local Officers should be instructed to refrain from all interference, as far as practicable.

* *8th in con.* 23*d Apl.* 1846, *Rev. Dept. No.* 415.

3. Agreeably to these instructions, the Board enjoined† the pursuance of the course laid down by Government, but as a considerable time has now elapsed since the receipt of these orders, and as the question has been again prominently brought before them in the accompanying communication,‡ received from the Acting Collector of North Arcot, the Board are desirous of soliciting the further consideration of Government to the subject, and request that they may be furnished with the sentiments of the Right Honorable the Governor in Council, as to the orders they should issue for the future disposal of such complaints.

† *To Collr. Tinnevelly,* 23*d Apl.* 1846, *No.* 912.

‡ *Petition* 1865, *of* 1847, *with Collector's Endorsement.*

Ext.Min. Con. 17*th July in con.*14*th Aug.*1848,*Rev. Dept. No.*762.

1. The Right Honorable the Governor in Council observes, that the Enactment of a Law for the management and due control of the Religious Institutions of the Natives, has been for some time under the consideration of the Government of India. He is fully aware of the inconveniences arising from the want of a Law of the nature contemplated, and the representations of the Board of Revenue now made, show the urgent necessity of some immediate measure to remedy the evil as now existing.

2. Reverting to the use of Regulation VII. of 1817, which, though still unrepealed, has been of late held in abeyance, appears the most simple and unobjectionable course; and as some period may yet elapse

before the proposed Act is introduced, the Right Honorable the Governor in Council resolves to desire the Board of Revenue will instruct the local Revenue Authorities to be strictly guided by the provisions of Regulation VII. of 1817, in all pressing cases of complaint to which it may be applicable, directing them to bear in mind, that, as that Regulation will shortly be rescinded, it is the wish of Government, in accordance with the instructions of the Home Authorities, to refrain from interference, unless where it is urgently and obviously demanded. (*a*)

14th August, 1848.

Vide C. O. 13*th July* 1846.
,, 30*th July* 1849.
See also C.O. 5*th Sep.* 1850, *para.* 2.

* 20*th July in con.* 14*th Aug.* 1848. *Rev. Dept. No.* 777.

1. The Government having remarked* upon the want of uniformity apparent in the manner in which the Estimates for Tuccavy, received from several Districts, are drawn up; I am directed by the Board of Revenue to request, that your future Estimates on that account may be submitted in the annexed form, specifying the Advances required for each Talook, the amount of the previous years Advances that has been recovered up to the 30th April, and the balance recoverable on that date.

2. I am desired to add, that your Statement of Actual Charges on account of Tuccavy should be transmitted within two months

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(*a*) *Note* 1.—" 34. We entirely agree with you, that, in all cases involving disputes of a religious nature, the interference of the local Officers should extend no further than may be necessary to prevent breaches of the peace, and that the adjudication of the controversies should be altogether left to the only competent Tribunal, a Court of Law.

35. As it is very desirable, in order to put an end to the excitement and irritation which usually accompany contests of this nature, that they should be adjusted with as little delay as possible, we approve your having suggested to the Court of Sudder Udalut the propriety of giving precedence to Suits involving religious disputes, in order to ensure a speedy adjudication of them."—*From Honorable Court* 19*th Aug.* 1840, *No.* 12, *recd. from Govt.* 16*th in con.* 25*th Feb.* 1841, *Rev. Dept. No.* 243.

Note 2.—" The Board are of opinion that Act XIII. of 1850 was not intended to supersede Regulation VII. of 1817. The latter can only be repealed by a distinct Enactment, in which it is expected will be embodied the principles laid down by the Honorable Court in respect to the management and control of Native Religious Institutions."—*To Collr. Salem* 7*th Nov.* 1850, *No.* 2284.

after the close of each Fusly. Your Statement for Fusly 1257 should thus be despatched so as to reach this office by the 15th September next, at latest.

Estimate of Tuccavy, &c. Advances for Fusly 12—

No.	Names of the Talooks.	Estimate of last Fusly sanctioned by Government.	Actual disbursements of last Fusly.	Advances of last Fusly recovered up to 30th April.	Advances to be recovered from the 1st May.	Proposed disbursements for Fusly 12—.	Revn. of the past Fusly 12—.	Explanation of the Collector.	Remarks of the Board.	Orders of Government.
1	2	3	4	5	6	7	8	9	10	11
	ADVANCES FOR CULTIVATION.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	Vide C. O. 5th Sept. 1850, para. 2.			
1 2 3	*(Here enter names of Talooks.)*									
	GOVERNMENT ESTATES, &c.									
4 5 6	*(Here enter names of Estates, &c.)*									
	ZUFTED ESTATES.									
7 8 9	*(Here enter names.)*									
10	ADVANCES FOR THE MANUFACTURE OF SALT.									
11	ADVANCES FOR THE PURCHASE OF TOBACCO.									

31ST AUGUST, 1848.

Ext. Min. Con. 8th in con. 31st Aug. 1848, *Pub. Dept. No.* 742.

Vide C. O. 15*th July* 1847.
,, 26*th Aug.* 1850.

† *The superintendence of the Vaccine Department.*

The Governor in Council trusts the Medical Board will continue to give their earnest attention to this important branch of their duties,† and resolves again to direct the Board of Revenue to exhort the Collectors in the Provinces to exert their influence in their Districts towards the more general extension to

the people of the benefits which the Vaccine institutions offer gratuitously to them.

31st August, 1848.

(To Customs Districts.)

1. I am directed by the Board of Revenue to forward, for your information and guidance, copy of para. 2 of a letter from the Advocate General, to the Chief Secretary to Government,* containing the opinion of that Officer, as to the course which should be followed in respect to obscene prints which may be brought for exportation, or importation, by sea.

* *Recd. from Govt. 12th in con. 31st Aug.* 1848, *Rev. Dept. No.* 869.

2. The same measures should evidently be pursued in regard to such productions when attempted to be passed across the land Frontier.

Advocate General to Government, 27th May 1847.

2. I have the honor to submit, as my opinion, that no property can be claimed in such productions, and consequently, that any person into whose possession they happen to come, is at liberty to destroy them. But my difficulty in suggesting such destruction by the Collector of Sea Customs is, that by such destruction, the most conclusive evidence of their quality would be destroyed also, and that very circumstance might give rise to a Suit for the recovery of damages for such destruction. It would be very easy for a Plaintiff in such a Suit to give sufficient evidence of valuable property, without its appearing that it was of such disgracefully obscene nature, as to preclude a Plaintiff from recovering. The onus of showing this would be on the Defendant, and I fear, in case of the prints being destroyed, there would arise much difficulty, (perhaps insuperable,) in establishing, by evidence, the quality of each print, or even of the major part of a considerable number of them. It appears to me the safest and most expedient course to seal them up, and after a considerable length of time, a note might be taken of them, and they might be destroyed. If legal provisions are made against their passing through the Custom House, it is very certain the importation, or exportation, will scarce ever be attempted hereafter.

7th September, 1848.

Vide C. O. 17th Mar. 1823.

I am directed by the Board of Revenue, under instructions from Go-

* *28th Aug. in con. 7th Sep.* 1848, *Rev. Dept. No.* 924.

vernment,* to convey to you authority for incurring, at your discretion, such Contingent Charges as you may think necessary, for the purchase of Medicines during the prevalence of Cholera, or any other epidemic disease, in your District, and to include the expenditure in your annual Account of Charges incurred without Estimate.

11TH SEPTEMBER, 1848.

Vide C. O. 6*th Apl.* 1848.
,, 23*d Oct.* 1848.

1. I am directed by the Board of Revenue to inform you, that reference having been made to Government, as to whether Native Servants in the Revenue, &c. Departments, are at liberty to plant private and public Topes under the Rules;† the Right Honorable the Governor in Council has been pleased to determine,‡ that, as the question of Native Officers holding lands in the Districts in which they are employed, has been again brought under the consideration of the Honorable the Court of Directors, it is desirable to await their orders§ upon the subject, before authorizing the planting of private Topes by such parties; but that there is no objection either to the Native Servants, or to the European Authorities of a District, planting Topes for public purposes, with the full benefit of the Rules lately sanctioned.

† *C. O.* 6*th Apl.* 1848.

‡ 2*d in con.* 11*th Sep.* 1848, *Rev. Dept. No.* 950.

§ *Vide C. O.* 28*th Aug.* 1849.

2. You will be so good as to cause the contents of this Circular to be made generally known throughout your District.

18TH SEPTEMBER, 1848.

Vide C. O. 27*th July* 1848.
,, 21*st Dec.* 1848.

I am directed by the Board of Revenue to forward, for your information and guidance, the accompanying Extract Minutes of Consultation of the 22d ultimo, para. 3, containing a more full exposition than had previously been furnished, of the views of Government in respect to the treatment of Enams of the description referred to in para. 2 of Extract Minutes of Con-

sultation of 4th July last, communicated to you with my Circular of the 27th of that month. You will be pleased to give your particular attention to these instructions, and in reporting for orders lapses of the Enams in question, you will be careful to bring to notice all circumstances, such as those mentioned by Government, which may seem to render the claims of applicants for the continuance of the Grants, deserving of favorable consideration.

Ext. Min. Con. 22*d Aug. in con.*18*th Sep.* 1848, *Rev. Dept. No.* 897.

3. As the rule, as it now stands in the orders above referred to, may create alarm and dissatisfaction, and as it is desirable to avoid any misapprehension of the intentions of Government on a question of such moment, affecting as it does the interests of whole communities, the Governor in Council deems it expedient to explain, in regard to Grants without Sunnuds, apparently limited to descendants of the Grantees, and where possession has passed out of the family since the date of Regulation XXXI. of 1802, that the alienation in such cases should not be inquired into, except on the occurrence of a lapse, and then without intermediate resumption; and where it may appear that the alienation occurred some time back, and there had been a continued enjoyment in virtue thereof; or where it was more recent, and it was shown there had been a *bonâ fide* purchase; every consideration will be given to these circumstances, and the Government will determine accordingly on the claims of the succeeding incumbents.

30th September, 1848.

Vide C. O. 28*th Oct.* 1847.
,, 2*d Nov.* 1848.

1. Great irregularity having been found to prevail, in respect to the transmission, from the several Districts, of the "Quarterly Lists of unanswered letters;" I am directed by the Board of Revenue to request, that these Returns may be despatched, so as to reach this office, at latest, by the 10th of the month following the quarter* for which they are due.

* 31st March.
30th June.
30th Sept.
31st Dec.

2. It is also requested that, in the column of Remarks in the Statement of "Letters received from the Board and remaining unanswered," brief explanation be afforded, in each case, of the cause of delay, and of the time when the reply may be expected.

3. It is also desired that, at the foot of the Quarterly List above referred to, you will specify all Returns, whether monthly, quarterly, half yearly, or annual, as may be due up to the date of the List, with similar explanation of cause of delay in the transmission of each Return, and of the date by which it will be furnished.

4. A due observance of the above orders is calculated to prevent much irregularity in the correspondence between the Board and the local Officers, and the Board attach great importance to their being duly observed.

5. It is requested that the Quarterly Lists of unanswered letters may in future be submitted in the annexed form.(*a*)

No. I.

List of Letters addressed to the Board of Revenue, and remaining unanswered to 30th September 1848.

Date.		Concise Abstract of Contents.	Remarks.

(*a*) *Note* 1.—"The Board instruct me to call your attention to the fact, that you have quoted no previous papers in your letter of 25th ultimo, although each para. has reference to some previous and distinct correspondence. You are aware that dates and references* facilitate the despatch of public business, and the Board request your attention to this matter, in your future correspondence with this office."—*To Collr. of* ——— 10*th June* 1850, *No.* 1147, *para.* 3.

* *See page* 49, *para.* 6.

Note 2.—"3. In submitting in future, any communication on the subject of Suits in which you may be a party, either as Plaintiff or Defendant, you are required invariably to state the number of the Suit as it is noted on the Court's file."—*To Collr. of Tanjore* 5*th Dec.* 1850, *No.* 2541.

No. 2.

List of Letters received from the Board of Revenue, and remaining unanswered to 30th September 1848.

Date of E. M. C. or order of Government.		Date of Board's letter or Proceedings.		Concise Abstract of Contents.	Explanation of cause of delay in submitting information called for, and of the time when it will be furnished.

Memo.—If the Board's call be founded upon an order of Government, it is requested that the date of the latter may be quoted in the first column,—if not, the first column should be left blank.

2d October, 1848.

Vide C. O. 29*th Mar.* 1847.
,, 17*th Jan.* 1850.
**Annexed.*

Ordered, that copies of the latter part of the foregoing* Extract be communicated, for their information and guidance, to all Collectors, who are requested to take every means to make its provisions generally known to all Yeomiahdars of their respective Districts.

Ext. Min. Con. 19*th Sep. in con.* 2*d Oct.* 1848, *Rev. Dept. No.* 1015.

The Governor in Council is of opinion that, in order to check the present prevailing practice of allowing Yeomiahs to remain undrawn

for unusually long periods, a limit of 4 years should be fixed for the admission of claims to the continuance of the payment, after which such Allowances shall be considered to have finally lapsed to Government, provided the delay was not caused by the neglect of the paying Officer; and he desires that the necessary instructions may be issued to the several Collectors, for announcement to the Yeomiahdars residing in their Districts.(*a*)

19TH OCTOBER, 1848.

(*To Maritime Districts.*)

Vide C. O. 3d July 1848.

*2*d Sep.* 1848, *recd. from Govt.* 26*th Sep. in con.* 19*th Oct.* 1848, *Rev. Dept. No.* 1059.

† *i. e. Single.*

I am directed by the Board of Revenue to inform you, that, in reply to a reference made by the Madras Government to the Government of India, it has been ordered* that goods imported by land or sea, on payment of the prescribed duty,† into the Madras Territories, from Foreign European Settlements, shall, on their being subsequently re-exported, be exempted from all further demand, provided that the identity of the goods for which such privilege may be claimed, with those on which import duty had been previously levied, on their entry by sea, or by the land Frontier, be fully established to the satisfaction of the Collector of Sea Customs at the place of re-export.(*b*)

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† *Life Pensions.*

(*a*) " It is not necessary that lapses of the nature referred to,† should be reported to Government, whose sanction is required only in cases wherein a renewal of the Grant may be recommended by the Board. All lapses should be communicated, as usual, to the Board of Revenue, and the Audit Office."—*From Govt.* 17*th in con.* 20*th Jan.* 1848, *Rev. Dept. No.* 65.

(*b*) *Note* 1.—" 1. A reference having been made as to whether Frontier duty is to be collected on goods intended for the consumption of people on either side of the Frontier, I have the honor to request the Board's orders on the subject.

2. The ryots on the Frontier cultivate lands in each others limits, as Poycarries, and take their share of the grain to their respective places of residence, or interchange goods for their own consumption. Act No. VI. of 1844 makes no exemption in favor of goods of this description, but it appears to me, that it would be hard upon the people on either side of the Frontier, were the goods intended

23D OCTOBER, 1848.

Board's Proceedings, 21*st Sept.* 1848, *No.* 489, (2344.)

Vide C. O. 11*th Sep.* 1848.
,, 15*th Oct.* 1849.

2. The Board of Revenue observe that, in the Rules* referred to by the Superintendent (*of Roads*,) no restriction is made as to the description of avenue trees to be planted. In the general Rules† for regulating the planting of Topes and trees, sanctioned by Government on the 14th January last, it is prescribed‡ that the

* *Road Rules, vide Appendix.*

† *C. O.* 6*th Apl.* 1848.

‡ Rule 3d.

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for their own consumption, to be charged with duty. I would recommend therefore, that goods which may be of a trifling value, intended for personal consumption, may be allowed to pass free, subject to such rules as may be necessary to prevent abuse of the indulgence. Should the Board concur in my view of the matter, I beg to be favored with their instructions, in order that arrangements may be made accordingly."—*From Collr. Masulipatam,* 13*th June in con.* 1*st July* 1844.

Note 2.—"I am directed by the Board of Revenue to acknowledge the receipt of your letter of the 13th ultimo, and in reply to authorize you to exempt from Frontier duty, articles of a trifling value, intended for personal consumption, and not for sale; as also the produce of lands on either side of the Frontier, cultivated in the manner explained in your letter. The Board will leave it to you to adopt such precautions as may seem requisite to prevent the abuse of this indulgence."—*To Collr. Masulipatam,* 1*st July* 1844, *No.* 1321.

Note 3.—"From the information conveyed in the correspondence which accompanied the above letter,§ the Most Noble the Governor in Council does not deem it desirable at present to establish Chokies on the Frontier line between the Nagpore State, and the Provinces at Ganjam and Vizagapatam. Such a measure may be adopted at any time hereafter, if found expedient."—*From Govt.* 6*th in con.* 15*th July* 1844, *Rev. Dept. No.* 674.

§ *Board to Govt.* 17*th June* 1844, *No.* 248 (1197.)

Note 4.—"I am directed by the Board of Revenue to acknowledge the receipt of para. 3 of Extract Minutes of Consultation dated 19th July last,‖ communicating copy of a Despatch from the Honorable Court, dated 16th April, and in reference to para. 6 of that Despatch, calling upon the Board for a special report upon the Sayer duties of the Jeypoor Zemindary.

‖ *In con.* 28*th Aug.* 1845, *Rev. Dept. No.* 862.

2. In the para. referred to, the Honorable Court state, that they presume the duties formerly rented to the Jeypoor Zemindar, have been abolished under the operation of Act VI. of 1844, and in that case they desire that care should be

"produce of trees or avenues, planted by the road side in such a manner as the District Authorities shall approve, shall be enjoyed, free of tax, by the individuals or Village communities, who may have planted them." These Rules however are expressly stated not to be applicable to Cocoanut trees, but under the circumstances represented by Captain Best, the Board beg to recommend that exemption from Assessment be granted for trees of this description also, when planted by the road side, in single rows, and in such situations as may be approved by the Revenue or Engineer Authorities, on the usual condition that, if the trees are kept for Toddy, the produce be not disposed of to any others than the Abkarry Renters.

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taken that the Subordinates of the Zemindar do not continue the levy, on his account; as owing to the duties on exports and imports to and from the Nagpore Territory being still in operation, facilities will be given to their collection.

3. In reply the Board instruct me to bring to notice, that no Frontier duties are levied on exports and imports to and from the Nagpore Territory,* as supposed by the Honorable Court, it having been found, on inquiry, that the amount of revenue which might be expected would be too inconsiderable to render the establishment of Chokies expedient.

** See Note 3 above.*

4. In regard to the point more immediately referred to by the Court, viz., the levy of Transit duties by the Zemindars' Subordinates, it will be seen from the accompanying letter from the Collector of Vizagapatam,† that he has no reason to believe that Transit Frontier duties are now levied in the plains, either by the Zemindar, or by his Subordinates, nor have any complaints been made to him on the subject. The Collector however states, that not only the Jeypoor Zemindar, but all other Hill Zemindars whose country resembles his, have been in the habit, from time immemorial, of collecting a tax from the Brinjarries, who are almost the only travellers who would venture to convey merchandise through such wild tracts, and that those parties pay it willingly as a sort of compensation for the expense to which the Zemindar is subjected in keeping down the Jungle in the different passes, and in posting guards to protect the Brinjarries from the attacks of robbers and wild beasts; as if the Zemindar did not maintain Establishments for this purpose, the passes would very soon be perfectly *impracticable.*

† 27th Sep. in con. 6th Oct. 1845.

5. It does not appear to the Board that it would be desirable to interfere with these arrangements between the Hill Zemindars and the Brinjarries, as reported by Mr. Arbuthnot, so long as no complaints are preferred by the latter parties."— *To Govt. 6th Oct.* 1845, *No.* 618 (2283.)

Note 5.—"The Most Noble the Governor in Council agrees with the Board of Revenue in thinking that it would not be desirable to interfere with the arrangements referred to in the foregoing letter, as existing between the Hill Zemindars in Vizagapatam, and the Brinjarries."—*From Govt. 25th Oct. in con. 17th Nov.* 1845, *Rev. Dept. No.* 1239.

Ext. Min. Con. 10th in con. 23d Oct. 1848, *Rev. Dept. No.* 1105.

The Right Honorable the Governor in Council is pleased to direct, that the Rules of the 14th January last,* regarding exemption from assessment of Trees planted for avenues to roads, be made applicable to Cocoanut trees so planted, on the terms and conditions proposed by the Board of Revenue in the last para. of their Proceedings of the 21st ultimo, No. 489.

* *C. O. 6th Apl.* 1848.

30th October, 1848.

(To Maritime Districts.)

Vide C. O. 11th Aug. 1845.

In forwarding to you the annexed copy of a Despatch from the Honorable the Court of Directors, communicating copy of a letter to their address dated 1st August last, from the Secretary to Her Majesty's Commissioners of Customs; I am directed by the Board of Revenue to request, that you will issue such orders to your Sea Custom Establishment, as shall ensure the due entry in the Clearances, or other ship-papers, of the full particulars in respect to quantity, place of produce, &c. of all goods shipped at the Ports of your District, for the Isle of France, and thus obviate the inconveniences represented in Mr. Scovell's letter.

From Hon'ble Court, 16th Aug. 1848, *No.* 13, *received from Govt. 10th in con. 30th Oct.* 1848, *Rev. Dept. No.* 1106.

1. We transmit herewith, copy of a letter addressed to our Secretary, by the Secretary to the Commissioners of H. M. Customs, representing the defective state of the Clearances granted for goods shipped from Ports in the East Indies, to the Mauritius, which, it is represented, fail, in many instances, to distinguish the place of produce of the goods, and even the actual quantities shipped.

2. We desire that you will issue such instructions to the proper Officers, as may ensure their compliance with the wishes of the Commissioners, in respect to these documents.

Commissioners of H. M. Customs to Hon'ble Court, 1st Aug. 1848.

1. The Collector of this Revenue at the Mauritius having, by a communication dated the 24th December last, again drawn the attention of the Board to the difficulties that arise in the admission, at the lower

rate of duty, of goods arriving in that Island, from places within the limits of the East India Company's Charter, in consequence of the defective state of the Clearances, which fail, in so many instances, not only to distinguish the produce of the goods, but the actual quantities shipped, as to compel the Collector either to charge the Foreign duties, or to take security for the production of the necessary proof.

2. I have it in command to refer you to my letter upon this subject dated the 31st July 1845, as well as the 38th Section of the Act of the 8th and 9th Vict. Ch. 93, by which it is enacted, that "no goods shall be imported into any British Possession, as being imported from the United Kingdom, or from any other British Possession, (if any advantage attach to such distinction), unless such goods appear upon the Cockets, or other proper documents for the same, to have been duly cleared outwards at the Port of exportation in the United Kingdom, or such other British Possession, nor unless the ground upon which such advantage be claimed be stated in such Cocket or document."

3. And I am to signify the request of the Board, that you will bring the subject under the consideration of the Court of Directors, with a view to such directions being issued to the Presidencies in India, as may prevent a recurrence of the inconveniences adverted to.

2D NOVEMBER, 1848.

Vide C. O. 30th Sep. 1848.
,, *14th Dec.* 1848.
See also C.O. 13*th July* 1826, *para.* 5.

I am directed by the Board of Revenue to communicate, for your information and guidance, the accompanying copy of a letter from the Secretary to the Government of India, to the Officiating Secretary to Government N. W. Provinces, dated the 16th September 1848, directing that all unnecessary repetitions and details be avoided in the conduct of public correspondence; and to request you will attend strictly to the instructions therein conveyed, in all your official communications.

Govt. of India to Govt. N. W. Provinces, 16*th Sep.* 1848, *recd. from Govt.* 19*th Oct. in con.* 2*d Nov.* 1848, *Rev. Dept. No.* 1144.

1. I am directed to acknowledge your letter No. 4239, dated 21st ultimo, and its enclosure, conveying information of the death of Mr. Tierney, the Civil and Sessions Judge of Allyghur, and I am instructed

to request the attention of the Lieutenant Governor to the mode adopted in making such formal communications to the Supreme Government. There appears to the Governor General in Council to be a very unnecessary repetition of the information which it is desired to convey, in nearly all cases of minor importance which have come under his observation. In the present case, the simple fact which is communicated, is repeated three times over, on as many sheets of paper. If such a practice as this prevails, as His Lordship in Council has reason to believe that, to a great extent, it does, through all the various Departments of the Public Service, it seems quite impossible to estimate the amount of time, labor, and material, which must be thrown away, and the consequent great increase in the public expenditure. It is not possible even to hazard a guess at the actual result of such a practice, but it appears to His Lordship in Council that, if it prevails as a system, in a greater or less degree, throughout every grade and Department of an immense Government like that of India, that the Establishments, at all events, must be generally larger than is necessary. Another evil, and one of no small magnitude in a Country like India, where the Mails for the most part are carried upon men's shoulders, is the over-loading of the dâks, which must be a necessary result of such a system as that under notice. This evil has been already strongly represented by the Post Master General of Bengal, who has urged upon the Government the necessity for some steps, in order to ensure a greater economy of material on the part of Public officers, in conducting their official correspondence through the channel of the public dâks.

2. The Governor General in Council is well aware of the inexpediency, and indeed impracticability, of laying down any precise rules on such points as these; but he considers that the evils of the system are so far obvious, as to call for the attention of the several Governments to the subject. As far as regards the communication between the Supreme Government and the Subordinate Presidencies, His Lordship in Council conceives that it may be generally understood, that in cases of minor importance, and certainly in all cases where the mere report of an occurrence is made, the necessary information should be conveyed by a single letter from the Secretary to the Government. His Lordship in Council further regards it as quite within the discretion of the local Government to apply the same rule to cases of reference, where the point at issue may be simple, and admits of being briefly and clearly stated. In cases which involve an important principle, or which may be intricate in their details, and which may have produced elaborate discussions which cannot be rightly conveyed by any abbreviation, it is of course proper that the mass of the papers should be forwarded to the Supreme Government.

3. With this general intimation of what appears to His Lordship in Council to be requisite, he would leave it to the local Governments to apply a similar principle, as far as they may deem it expedient to do so, to the correspondence carried on between themselves and the various departments subordinate to them.

4. A copy of this letter will be furnished to the Governments of Bengal, Madras, and Bombay respectively.

9TH NOVEMBER, 1848.

Vide C. O. 13th June 1836, paras. 1 and 9.

2. In the preparation of Estimates, of Extra Charges, you will be pleased to omit such items as do not properly admit of an Estimate, and of which an Estimate would be a mere form, as charges of this kind are more properly exhibited in your Statement of Actual Charges incurred without Estimate, which, being incurred on your own responsibility, should be accompanied with the usual Accounts Particular, and with explanation of the grounds of each charge incurred, as they will be subject to rigid scrutiny.

27TH NOVEMBER, 1848.

Vide C. O. 8th Mar. 1830.

1. With reference to your reply to the Board's Circular of the 25th February 1847, on the subject of the Revenue derived from Fisheries; I am directed by the Board of Revenue, under the authority conveyed in Extract Minutes of Consultation dated 2d Instant, No. 1201,* to request that, with a view to effect uniformity of practice in the settlement of this branch of Revenue throughout the several Districts, you will take measures to introduce, in future, the system of disposing of the Village, Tank, and Channel Fisheries on Rent, should such a course not have been hitherto adopted in your District; but should local circumstances present obstacles to the introduction of this system from the commencement of the ensuing Fusly, you will bring the same to the

* *In con. 27th Nov. 1848, Rev. Dept.*

notice of the Board, for their orders, as well as any particular case in the existing system, which may appear to require modification.

2. I am further instructed to request that the inland branch of the Fish Revenue may, in future, be uniformly brought to account under the head of small Farms and Licences.(a)

14TH DECEMBER, 1848.

Vide C. O. 2d Nov. 1848.
See also C. O. 4th July 1833, *para.* 41.

Ordered, that copy of the first part of para. 4 be communicated, by Circular, to all Collectors. In conformity with the instructions of Government therein conveyed, all Officers in charge of Districts, wherein the system of

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* *From Collr. North Arcot, 8th Dec.* 1848, *in con. 29th Jan.* 1849.

(a)*Note* 1.—"Under the explanation submitted in the above letter,* the Board of Revenue will not press the extension of the renting system in respect to the Tank Fisheries of North Arcot, but will leave it to the discretion of the Acting Collector to continue the management of that branch of revenue, in the manner which appears to him to be best suited to the circumstances of his District."—*To Collr. North Arcot, 29th Jan.* 1849, No. 233.

† *From Collr. Guntoor, 3d in con. 29th Jan.* 1849.

Note 2.—"Under the circumstances represented by the Collector,† it is not considered by the Board to be desirable to revive the practice of renting the Tank and Channel Fisheries in Guntoor."—*To Collr. Guntoor, 29th Jan.* 1849, No. 235.

Note 3.—"I am directed by the Board of Revenue to inform you, that their Circular of 27th November last, would appear to have been sent to you by some oversight. The instructions therein contained are intended to regulate the system of renting village, &c. Fisheries, where those taxes have hitherto obtained, and not to introduce them in Districts in which they have not heretofore existed. You will not therefore take any measures for renting the Fisheries of your District."—*To Agent Kurnool, and Collr. Cuddapah, 27th Sep.* 1849, *Nos.* 2058 *and* 2059.

Note 4.—"I am directed by the Board of Revenue to inform you, that their Circular of 27th November 1848, was intended to apply only to the large Tanks of your District, which have hitherto yielded a revenue to Government, and not to authorize the renting of the smaller reservoirs, Channels, &c. which have not heretofore been subject to tax. You will therefore be careful that no demand be made upon these latter Fisheries."—*To Collr. Bellary, 27th Sep.* 1849; *No.* 2061.

corresponding by means of Yadasts now prevails, will be careful to restrict the practice to matters of ordinary routine; and they will observe that such communications are, in all cases, to be addressed direct to the European Officer for whose information they are intended, and not to the Native Moonshees, or Servants, in his Cutcherry.

Ext. Min. Con. 28th Nov. in con. 14th Dec. 1848, *Jud. Dept. No.* 779.

5. The Governor in Council sees strong objections to the system which is shown to have obtained in Cuddapah, and is alluded to as existing elsewhere, of the European Officers of Government communicating orders of an important and personal character to one another, by means of "Yadasts," written in the Native languages, addressed to their Native Servants; and he desires the Board of Revenue will adopt steps for restricting the practice of communicating by Native Memos, to matters of ordinary routine, and for entirely abolishing, wherever it may prevail, the system which appears to obtain in Cuddapah, of addressing such communications, whether in the shape of an order or Yadast, to the attendant Moonshees.

21st December, 1848.

Vide C. O. 18*th Sep.* 1848.
,, 9*th Aug.* 1849.

* 15*th Nov. in con.* 21*st Dec.* 1848.

1. In a letter above recorded,* the Acting Collector of Bellary has referred to the Board for instructions upon certain points connected with the disposal of lapses of Enams in his District. Of these, the first is, "are the Pymash and Tarwar Accounts of this District, to be considered a sufficient document in support of any claim to an Enam by the heirs of the deceased, whether or not any Grant or other document is forthcoming? These Accounts were made during the administration of Colonel Munro, and are now about 40 to 46 years old. They are the standard Records of all lands in the District."

2. The Board observe, that, when the titles to Enams depend upon Grants and similar documents, the course to be pursued in respect to their continuance is that laid down in paras. 3, 4, 5, of

the Circular from this office under date 27th July last, to which the Revenue Authorities should carefully conform. Many Enams however are held without Grants, and in regard to these, it has been ruled by Government, Extract Minutes Consultation 9th May 1848,* that long continued enjoyment shall of itself be held to constitute a valid title. It therefore becomes of importance to determine what period of tenure shall be considered to amount to *long continued possession.* The Board are of opinion that where, as in Bellary, a regular Survey has many years† since been introduced into a District, the fact of an Enam being entered as such in the Survey Accounts, should be held to afford evidence of long enjoyment, and that such Enams should be continued on lapse, provided only that, if Service Enams, the service still continues to be rendered; if personal Enams, that there has been no alienation from the family of the Enamdar, in whose name the Enam is entered in the Pymash Accounts.

* *See page* 453.

† *i. e.* 40 years and upwards.

3. The next point submitted for decision is, "when Enams, satisfactorily proved to have belonged to the parties named in the Pymash or Tarwar Accounts, have been made over, by sale or gift, by those parties, or their heirs, to another party, in the case of death of the late possessor, are they to be continued, without report to the Board, to the heirs of the last holder, or must a report be made of the case?"

A report should be made in all such cases, explaining the date on which, and circumstances under which, the alienation was made, the money or other valuable consideration, if any, given by the transferee, with all particulars connected with the transaction.

4. The Acting Collector next remarks that, in the 5th para. of the Board's Proceedings 27th July 1848, authority is granted to the Collector to continue an Enam "*to the next lineal male heir* of the last holder," under certain provisions; and in para. 9, Enams of the nature therein referred to are to be continued "to *the heir of the* last incumbent," without any specification of "*male*" heir, and he inquires whether the restriction to the "*lineal male*" heir, is to be strictly observed in the first case, and not in the other.

To this the Board have to answer, that the expression "lineal male heirs" in para. 5, appears to them, on reconsideration, to be too exclusive, and they therefore would substitute for it the term

"male heirs" only. Where the last holder may have left no sons, there is no objection to the successors of the next male heir, such as a brother, or cousin, of an undivided family. Where, on failure of male heirs, the claim of any female relative, such as a wife, or daughter, may seem worthy of attention, the case should be referred for orders.

5. Lastly, Mr. Pelly asks, "in case of resuming Enams where the claims to succeed are not considered valid and good, how are mortgages on such Enams, made during the life time of the former holders of the Enam, to be disposed of?"

Such cases must be left to be settled among themselves by the parties interested, the Revenue Authorities cannot interfere.

6. The Board think it probable that the doubts which have occurred to the Acting Collector of Bellary, on the points above discussed, may have presented themselves to other Revenue Officers in the Provinces; they therefore resolve to communicate these Proceedings, by Circular, to all Collectors, for their information and guidance, in the disposal of claims preferred to lapsed Enams, within their respective Districts.(a)

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* *19th Jan. in con. 19th Feb.* 1849.

(a) *Note* 1.—"1. In paras. 2 and 3 of the foregoing letter* the Collector of Cuddapah states, that 'by para. 4 of Extract from the Proceedings of the Board of Revenue, dated 21st December 1848, the succession of the next male heir to a late incumbent, such as the brother or cousin of an undivided family, has been sanctioned under certain provisions laid down in the Rules lately promulgated. These instructions appearing to him to differ from those received from the Board of Revenue, in respect to claims to succession by a collateral branch, which have been declared invalid, he has deemed it expedient to trouble the Board of Revenue with a reference, with a view to final instructions in the matter;' and he therefore requests information upon certain points, of which the first is, 'whether Enams are to be considered to have been "transmitted irregularly," in cases in which prior succession has been obtained "through the female line, or by a collateral branch, or in virtue of an illegal or suspicious adoption," and if consequently these circumstances in respect to such succession are to be considered as affecting the prior transmission of the Enam.'

2. The instructions contained in the Proceedings of this office, under date 21st December last, were meant to be in modification, or rather in extension of those communicated in the Board's Circular of 27th July 1848. It is not intended that the transmission of an Enam shall be deemed to be *ipso facto* irregular, because it has been made through a collateral branch; nor are claims to succession on lapse to be treated as absolutely invalid, because dependent on

18TH JANUARY, 1849.

Vide C. O. 16th Mar. 1848.
,, *25th Oct.* 1849.
See also C. O. 25th July 1850.
* *Annexed.*

2. In reference to the orders contained in para. 13,* the Board request that a special Report of the cultivation, &c. of Cotton in their respective Districts may be furnished at the close of each Fusly.

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collateral relationship. In each case the degree of affinity is to be taken into consideration. If the past transmission has occurred, or the present claim be derived, through a brother, uncle, or first cousin, of an undivided family, the Enam may be continued, by the local Authorities, without report; if the relationship be more remote, the claim will not be necessarily inadmissible, but the case should be reported for orders. When prior succession has been obtained, or present claim may be advanced through the female line, or in virtue of an illegal, or suspicious adoption, the matter should, in all such cases, be reported.

3. The next point is, whether 'all such cases are to be reported for orders, in which the prior succession to an Enam has been obtained collaterally, in the event of claims of brothers of an undivided family being considered admissible, agreeably to the instructions from the Board of Revenue above quoted, or whether the report is to be restricted to such cases in which the prior transmission has been obtained collaterally, otherwise than through the relationship mentioned.'

4. This has been answered in the preceding para.; transmission or claim through a brother, uncle, or first cousin of an undivided family, is to be admitted, and the Enam continued without reference to higher Authority. Report is to be made in those cases only, wherein the relationship is more distant.

5. The Collector next asks, 'in cases in which decrees have been passed by the local Courts, but which have not been carried into execution, consequent on the receipt of the late orders† prohibiting the cognizance on the part of the Judicial Authorities, of claims to succession to, or participation in, Grants falling under Regulation IV. of 1831, whether, on the application of parties, such decrees are to be confirmed and brought into execution, or cancelled.'

† *Pro. S. U. 24th Jan.* 1848, *recd. from Collr. Cuddapah 29th Aug. in con. 7th Sep.* 1848.

6. Such cases should be referred for orders, with full explanation upon all points connected with them.

7. The next question is, 'in instances in which parties have let out their Enam lands on lease to others, for a specified period, in satisfaction of a debt, or mortgaged the same, on such parties, (or their heirs in the event of their demise,) complaining that the Lessees or Mortgagees, (or their representatives in the event of their death,) refuse to make over to them their Enams, agreeably to the tenor of the agreement entered into, are such cases to be inquired into by the Collector, or are the parties concerned to be directed to pursue the course indicated by clause *second*, Sec. II. Reg. IV. of 1831.'

8. Such cases should be investigated by the Collector, and decided upon

Ext. Min. Con. 5*th Dec.* 1848, *in con.* 18*th Jan.* 1849, *Rev. Dept. No.* 1342.

13. With the view of obtaining, in the course of time, correct records relative to Cotton cultivation, and of keeping alive the interest and attention of the local Officers to the subject, the Governor in Council is of opinion, that the Board of Revenue should require the Collectors to annex to their annual Settlement Reports, a brief Memorandum of the extent of land cultivated with Cotton in their respective Districts, and of the points to which their attention has heretofore been directed, or to furnish annually a separate and special Report on this subject.

19TH FEBRUARY, 1849.

I am directed by the Board of Revenue, under instructions from Government,* to request, with a view to the preservation of Plans, Maps, &c.

* 29*th Jan. in con.* 19*th Feb.* 1849, *Rev. Dept. O. M.*

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their merits, due regard being had in each instance to the terms and purposes under and for which the Enam was originally granted.

9. The fifth and last subject of inquiry relates to the course to be pursued when ' on the occurrence of a lapse, it is shown that a portion of an Enam held without Grant, and bestowed in the first instance for the personal advantage of the Grantee, has been lately alienated by the Enamdar deceased, to another party, by gift, sale, or otherwise.'

10. In such cases the matter should be reported, with all circumstances connected with it, for the orders of the Board, whether the alienation has occurred prior or subsequent to the late Notification."—*Board's Pro. to Collr. Cuddapah* 19*th Feb.* 1849, *No.* 387.

Note 2.—" With regard to the points referred to the Board by the Agent, in paras. 2 and 3 of the above letter,† he is informed, that, under the peculiar circumstances of his District, the date by which his proceedings should be regulated, under the late orders of Government,‡ in the treatment of lapsed Enams, must be, not that of the passing of Regulation XXXI. of 1802, but that of the resumption of the Kurnool Province. Under the limitations and conditions prescribed by Government and the Board, all Enams which are held in virtue of Sunnuds issued before the assumption of the Country, and proved to be authentic; and all Enams held without Sunnuds, which were conferred prior to that date, and have from the time of their being granted remained in the family of the original Grantee, should be continued on lapse, but with the distinct understanding, that such continuance is to have effect only, pending the general inquiry to be hereafter held into all rent-free tenures in Kurnool, and is to be no bar to the adoption of any measures which may then be determined upon."—*Pro. to Agent Kurnool* 5*th Oct.* 1848, *No.* 2121.

† *From Agent Kurnool* 5*th Sep. in con.* 5*th Oct.* 1848.

‡ *C. O.* 27*th July* 1848.

Tin Cases or Tubes may be used in circulating them, or forwarding them to the Presidency.

1st March, 1849.

Vide C. O. 15th Oct. 1846.
See also C. O. 11th Oct. 1821.

On Estates being sold for arrears of public revenue, and bought on account of Government, it has hitherto been usual, prior to writing off the balances due by the Ex-proprietors, to take from them engagements, renouncing all claims upon their former sub-tenants; I am directed by the Board of Revenue, under instructions from Government,* to desire that, in all future Agreements which may be executed by Ex-proprietors, under such circumstances, those parties, in place of foregoing all demands upon their former ryots on account of outstanding balances, be required to transfer all their right in such balances to Government, as thereby the Government will have the power of realizing such sums as may be properly due, and easy of recovery.

*15*th Feb. in con.* 1*st Mar.* 1849, *Rev. Dept. No.* 161.

15th March, 1849.

1. Government having observed,† that the practice in regard to the mode of calculating the Collections made on account of the Extra Sources of Revenue, in the several Districts under this Presidency, is not uniform, inasmuch as, in some instances, the sums actually received into the *Hoozoor* Treasury within the 11th of July, are considered as current Collections, while in others the amounts brought to account in the *Subordinate* Treasuries within the Fusly are included in those receipts, deem it desirable that one general system should henceforth be adopted.

† 20*th Feb. in con.* 12*th March* 1849, *Rev. Dept. No.* 192.

2. The Board of Revenue direct therefore, that, from the commencement of the ensuing Fusly, i. e. 1259, the sums brought to account in the books of the *Hoozoor* Treasury, within the 11th of July, shall be considered and entered as the Collections, which course, besides being the most regular, will enable the Accounts furnished with the annual Report on the Settlement of the Extra Revenue, to correspond with those supplied to the Accountant Ge-

neral, care however must be taken to show, in the annual Reports and Statements therewith transmitted, the real Collections and Balances of current Demand which may be estimated by the Accounts of receipts in the *Talook* Treasuries; but it is desirable that the sums paid into such Subordinate Treasuries should, as far as practicable, be called up before the expiration of the Fusly year, so as to reduce the apparent amount of balance outstanding on that date.

Vide C. O. 31*st May* 1832.
,, 28*th Nov.* 1850.

* 20*th Feb. in con.* 12*th Mar.* 1849, *Rev. Dept. No.* 191.

3. The Board, under instructions from Government,* also direct the general adoption of the accompanying Statement, as exhibiting, in a clear and convenient form, the details of the Moturpha Revenue, which branch of the Extra Sources of their respective Districts, the Collectors and their Subordinates are further enjoined to settle in person at the season of Jummabundy.

Statement exhibiting the Details of the Moturpha Revenue.

Items.	Settlement of Fusly 1257.	Deductions.			Remaining.	Additions.				Total Settlement for Fusly 1258.	Comparison between cols. 2 and 11.	
		On parties Dead or Absconded.	On parties who have given up Trade.	Total.		Newly set up.	On Trades exercised for broken period of last year.	Extended Trade.	Total.		Increase.	Decrease.
1	2	3	4	5	6	7	8	9	10	11	12	13
	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.
Shops, ...												
Looms, ...												
Sheep, ...												
Cattle, ...												
Sundry Professions, &c.												
Total..												
Deduct fees to the Curnums,												
Remaining, Extra Rev.												
Total..												

If any additional columns, or items, are necessary, they may be added.

29TH MARCH, 1849.

Vide C. O. 21st May 1849.

I am directed by the Board of Revenue to request that, in the preparation of the future monthly "Demand Collection Balance" Sheets, you will cause to be inserted, in the most convenient place, a comparative Abstract Statement, in the subjoined form, showing the extent of *Ayen cultivation* up to the end of the month to which the Statement has reference, together with that of the corresponding period of the preceding year.

	NUNJAH.		POONJAH.		GARDEN.		TOTAL.	
	Land.	Teer-vah.	Land.	Teer-vah.	Land.	Teer-vah.	Land.	Teer-vah.
Last year....								
Current year.								
Increase..								
Decrease..								

23D APRIL, 1849.

I am directed by the Board of Revenue to request that, at the close of each official year, you will be pleased to forward to this office, a copy of the detailed list of your Hoozoor and District Establishments, which you furnish to the Civil Auditor. It is observed that the current official year will close on the 30th Instant, and the Board hope to receive the first copy of your Moyen Zabitah as early as convenient. (*a*)

(*a*) "1. The Board observe that the above Moyen Zabitah, furnished in consequence of their Circular Order dated 23d April 1849, contains a list of *Offices*—the dates on which they were sanctioned—the amount payable for each, as well as that disbursed—the increase or decrease in each case—and explanations of the cause of fluctuations in the disbursements of the year.

2. The object of the Board in calling upon Collectors to furnish an annual Moyen Zabitah was, to have upon their Records, for general reference, a periodical Return showing the Names, Offices, monthly Salary, Date of appointment to present office, and total period of Service, of every individual on a Collector's Establishment. The list furnished by the Collector does not contain these particulars, whilst it comprises other information which the Board do not require;

7th May, 1849.

Vide C. O. 10th May 1847.
,, *25th Apl.* 1850.

Ordered, that copy of para. 2 be circulated to all Collectors, with instructions to submit all Applications from Yeomiahdars for leave to proceed to places beyond the limits of this Presidency, through this office, for the sanction of Government.

Ext. Min. Con. 1*st in con.* 7*th May* 1849, *Rev. Dept. No.* 439.

2. All Applications from Yeomiahdars for leave to proceed to Mecca, and other places beyond the limits of this Presidency, will in future be submitted by the Collector for the sanction of Government.

17th May, 1849.

Vide C. O. 13*th July* 1826, *para.* 2, *clause* IX.
,, 4*th June* 1849.

Resolved, that copy of the Rules for the grant of Tent Allowance, sanctioned by Government under date the 20th March 1849, be circulated to all Collectors, for their information and guidance, and with a request that they will here-

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they resolve therefore to return it, and to request the Collector will furnish a fresh list, with five columns, foolscap size, book-form, containing merely the information above alluded to."—*Board's Pro.* 31*st Oct.* 1850, *No.* 154, *S. C.*

FORM.

No.	Names.	Offices.	Salary.			Date of appointment to present office.	Total period of Service.	Remarks.
			R.	A.	P.			

after submit their annual Tent Allowance Statements in the form prescribed in para. 14 of those rules.

Rules for the grant of Tent Allowance to Collectors of Districts, and their Subordinate Officers, sanctioned by Government under date 20th March in. con. 17th May 1849, Rev. Dept. No. 274.

1. The following rates of Tent Allowance shall be drawn by Collectors of Revenue, and their Subordinates.

	For the wear and tear of Tents. *Fixed Tentage per mensem.*	*For the support of Travelling Establishments.* *Extra Tentage per diem.*
Collectors, Sub-Collectors, Agents, and Principal Assistants to the Agents to the Governor; excepting the Collector of Madras, the Collector of Sea Customs at the Presidency, and his Deputy.	Rupees 87 8 0	Rupees 5 4 0
Head Assistants and Assistants to Collectors, and Civil and Military* Assistants to the Agents to the Governor.	Rupees 42 0 0	Rupees 2 10 0

* NOTE.—Officers drawing a consolidated Salary, receive both fixed and extra Tentage; but those drawing a Civil salary, in addition to Military Allowance, receive only Extra Tentage.

Fixed Tent Allowance.

2. The fixed Tentage of either grade shall not be payable to any Officer, until he shall have assumed charge of the office to which he may be appointed, and then only from the date of such assumption of office.

3. The Tentage of an Officer drawing a superior rate, or Rupees 87-8-0 per mensem, shall not be liable to stoppage during his absence on leave from the District, (excepting under Section XII. of the Absentee Rules,) for any period not exceeding three months; provided that an Officer, being his Assistant or Subordinate in the same Department, is in temporary charge, or that the use of his Tents be given to the person, (not his subordinate,) who may be deputed by the Government to act for him. Where the Absentee may decline giving up the use of his Tents during his absence, the Allowance will be drawn by the Officer acting for him, (not being his subordinate,) on condition of his providing, at his new Station, a set of Tents of his own, and reporting the same to the Civil Auditor.

4. If the Absentee decline to allow the use of his Tents to the Officer deputed to act for him, and the acting incumbent do not provide Tents for himself, no Tent-Allowance shall be drawn by either party.

5. After the expiration of the period of three months referred to in Rule 3, the fixed Tent Allowance shall, in all cases, be drawn by the Officiating Officer, provided that he keeps up a suitable set of Tents.

6. In no case shall the fixed Tentage be drawn by two persons for one and the same period.

7. The fixed Tentage of 42 Rupees per mensem shall not be liable to stoppage, or any deduction, during the authorized absence of the permanent incumbent, (excepting under Section XII. of the Absentee Rules,) or during his temporary employment on other duty.

8. Head Assistants and Assistants, whether specially nominated to act for the Collector, or any other Officer holding a superior appointment in the same Department, and in the same District, or whether in temporary charge of the office, shall not be entitled to the higher rate of fixed Tentage, until after the expiration of 3 months; unless it is not claimable by the Absentee, in which case, it shall be drawn by the temporary Incumbent.

Extra Tent Allowance.

9. Extra Tentage for the support of travelling Establishments shall be payable to the Officer actually performing the duties of the office, and only during such period as he may be actually residing in Tents employed on the Public Service.

10. But Collectors and their Subordinate Officers in the Revenue Department, when employed on the Public Service, at a distance from their usual place of residence, or the Hoozoor Station, *although not actually resident in Tents*, shall be permitted to draw Extra Tentage; provided they do not make use of the Public Choultries or Bungalows.

11. And Sub-Collectors and other Subordinate Officers in separate charge, who are not provided with public accommodation for their Cutcherries, shall also draw Extra Tentage when they are residing at the chief Station of their Division, if they provide suitable accommodation for their Establishments, in their own houses, or in Tents.

12. Such Officers however, when in charge of the District, shall not be entitled to Extra Tent Allowance whilst residing at the Hoozoor Station, and having the Collector's Cutcherry for the accommodation of their Establishment.

13. Head Assistants, or Assistants, when in charge of the District, or Sub-division, and absent from the Hoozoor with the Collector's or Sub-Collector's Cutcherry, shall be permitted to draw the higher rate of Ru-

pees $5\frac{1}{4}$ per diem Extra Tentage, without the intervention of three months prescribed in regard to Fixed Tent Allowance in clause 8.

14. All Officers drawing Tent Allowance shall furnish annually to the Board of Revenue, Statements of the number of serviceable Tents in their possession, and of the Extra Tent Allowance drawn by them during the Fusly, in the following form:

Statement showing the number of Tents possessed by the Collector, and his Subordinate Officers, in the District of , and the number of days in each month for which Extra Tentage was drawn by them, under paras. 9, 10 *and* 11 *of the Rules circulated* 17*th May* 1849.

Name and Rank of the Officer.	Number of serviceable Tents exclusive of Baggage Tents, &c.	Months, and number of days in each month, for which Extra Tent Allowance was drawn.		Places and number of days at each place.	Rate and amount of Extra Tent Allowance.			
		Months.	No. of Days.		Rate.	R.	A.	P.
A. B. Collector.	2	July	10	At —— in the Talook of — from 15th to 20th — 6 days. At —— in the same Talook from 21st to 24th —— 4 days.	$5\frac{1}{4}$	52	8	0

21st May, 1849.

Vide C. O. 24*th Oct.* 1836.
,, 29*th Mar.* 1849.
,, 8*th Oct.* 1849.

1. The attention of the Board of Revenue having been called to the circumstance, that the monthly "Demand Collection Balance" Statements do not always afford explanation of the causes of decrease in the Collections of ordinary revenue; I am directed to request that, as a general rule, when the deficiency in the collections of the Land Revenue should exceed 20,000 Rupees, or the decrease in any of the Extra branches of Revenue should exceed 10,000 Rupees, you will explain briefly, in each Return, the causes of such deficiency.

Vide C. O. 29*th Mar.* 1827.

2. When a remark entered in any former Statement should be applicable

to an item in a subsequent return, you will, for the sake of convenience, cause the explanation to be repeated, instead of simply referring to such former Return.

4TH JUNE, 1849.

Vide C. O. 17th May 1849.

* *Annexed.*

Resolved that a copy of the above* Extract Minutes Consultation be furnished to all Collectors for their information and guidance. Under the instructions now communicated, Collectors will duly advise the Board of such arrangements as those referred to in para. 2, with any explanation that may be required.

Ext. Min. Con. 18*th May in con.* 4*th June* 1849, *Rev. Dept. No.* 493.

1. The Right Honorable the Governor in Council approves of the arrangement made by the Acting Collector of Bellary, for supplying the place of Mr. Mayne in the Sub-Division, and desires that the Civil Auditor, and the Board of Revenue, will instruct that Officer to adjust Mr. Tweedie's claim to the higher rate of Fixed and Extra Tent Allowance, according to the Rules sanctioned by Government on the 20th March last,† and published at page 86 of the compilation of the Civil Service Rules.

† *C. O.* 17*th May* 1849.

2. It is not necessary that temporary arrangements like that under reference, made by Collectors to meet the exigencies of the service, should receive the confirmation of Government, to enable the Audit Office to admit claims founded on them. It will be sufficient, in such cases, if the arrangements are approved by the Board of Revenue, by whom the Extra Tent Allowance is checked and passed, and report is duly made to the Audit Office of the nature of the arrangement, and the date on which effect was given to it.

2D JULY, 1849.

Vide C. O. 12*th June* 1848.
" 12*th July* 1849.

‡ 8*th in con.* 28*th June* 1849, *Rev. Dept. No.* 561.

I am directed by the Board of Revenue, under orders from Government,‡ to request that you will furnish, with your annual Reports on the Land Revenue, commencing with Fusly 1258, a Statement in the accompanying form, exhibiting the Rent Roll of the Government lands in your District.

Talookwar Statement showing the Rent Roll of the District of prepared agreeably to the Board's Circular dated 2d July 1849.

			Number of Ryots, holders of individual Puttahs.																																	
Division.	Number.	Talooks.	Ryots paying 1,000 Rupees and upwards.		750 to 1000 Rupees.		500 to 750 Rupees.		250 to 500 Rupees.		200 to 250 Rupees.		150 to 200 Rupees.		100 to 150 Rupees.		75 to 100 Rupees.		50 to 75 Rupees.		40 to 50 Rupees.		30 to 40 Rupees.		20 to 30 Rupees.		10 to 20 Rupees.		Under 10 Rups.		Total.		Number of Joint Puttahs.		Total Puttahs.	
			No.	Amount of Assessment.	No.	Amount of Assessment.	No.	Amount of Assessment.	No.	Amount of Assessment.	No.	Amount of Assessment.	No.	Amount of Assessment.	No.	Amount of Assessment.	No.	Amount of Assessment.	No.	Amount of Assessment.	No.	Amount of Assessment.	No.	Amount of Assessment.	No.	Amount of Assessment.	No.	Amount of Assessment.	No.	Amount of Assessment.	No.	Amount of Assessment.	No.	Amount of Assessment.	No.	Amount of Assessment.
1	2	3	4		5		6		7		8		9		10		11		12		13		14		15		16		17		18		19		20	
Collector's.	1	....																																		
	2	....																																		
	3	....																																		
	4	....																																		
		Total...																																		
Sub-Collector's.	1	....																																		
	2	....																																		
		Total...																																		
		Grand Total																																		

NOTE.—If any additional columns appear necessary, they may be opened under appropriate heads.

9TH JULY, 1849.

Vide C. O. 18*th Dec.* 1845.
,, 3*d Apl.* 1850.

* *From Govt.* 26*th June in con.* 9*th July* 1849, *Jud. Dept. No.* 600, *and S. U. Pro. circulated by that Court* 21*st June* 1849.

1. I am directed by the Board of Revenue to inform you, that the Court of Sudder Udalut have issued Circular instructions to the Superintendents of offices of Registry in this Presidency,* enjoining them to intimate to the Collector of the District, the registry of all transfers of lands, whenever they may have reason to suppose that the property affected by them is of the description falling under Regulation VI. of 1831.

2. On any cases of this nature being brought to your notice, by the Court, you will be careful to take measures to prevent the alienation, and to secure the due appropriation of the Maunium lands in question, for the remuneration of the offices to which they were originally attached, reporting to the Board, for orders, those instances which may present any difficulty.

12TH JULY, 1849.

Vide C. O. 8*th Oct.* 1849.
See also C. O. 2*d July* 1849.

I am instructed by the Board of Revenue to request that you will be pleased, in future, to furnish, with your Jummabundy Report, a Statement showing in detail the various items of Sevoy Jumma collected in the preceding Fusly, and the balance.(*a*)

(*a*) "The Sevoy Jumma, as the term denotes, is an extraordinary head of revenue, consisting of various particulars individually of trifling amount. It should properly be restricted to such items as the tax on land cultivated, or discovered to be cultivated, after the close of the Settlement, and before the expiration of the Fusly; or the assessment on lands which are the subject of boundary disputes; the proceeds of the sales of stray and unclaimed property, and the like. Such sums will not appear in the Accounts of the Settlement, but should nevertheless be exhibited separately in the usual monthly forms of Revenue Accounts, which are framed to show distinctly the Demand, Collection and Balance under every head."—*From Govt.* 10*th in con.* 16*th Dec.* 1850, *Rev. Dept. No.* 1155, *para.* 4.

16TH JULY, 1849.

Vide C. O. 27th Jan. 1848.
" *13th June* 1850.
See also C. O. 23*d Sep.* 1841.

* *From Collr. Sea Customs Madras 5th in con. 18th June* 1849, *and* 28*th June in con.* 16*th July* 1849.

1. I am directed by the Board of Revenue to inform you, that some instances have lately been brought to their notice,* in which the entry of Madras Sugar or Jaggery at the Ports in the Island of Ceylon, has been objected to, on the ground of the Sugar not being covered by Certificates similar to those of form D, appended to Act XV. 1839. The provisions of Sections II. to VI. of that Enactment, seem to have been intended to apply to the export of Sugar to the United Kingdom, but to obviate such inconvenience as that above adverted to, it appears desirable that the conditions therein specified should also be complied with, by parties making shipments to the British Colonies. You will be so good as to cause this to be generally known to all parties in your District, whom it may be likely to concern.

Vide C. O. 24th Nov. 1845.

2. I have further to acquaint you, that the Collector of Sea Customs at Madras has been directed to furnish you with certain forms of Certificates, to be used *in addition to form D, annexed to Act* XV. 1839, on the export of Sugar and Jaggery to the British Colonies, but *not on the export of those articles to the United Kingdom*, on which occasions form D, of the Act will be sufficient.(*a*)

(*a*) *Note.* 1.—"1. I am directed to acknowledge the receipt of your letter dated the 13th Instant, and enclosures, respecting a quantity of Sugar certified to be the produce of a dependency of Prince of Wales Island, imported into Porto Novo, in the jurisdiction of the Principal Collector of South Arcot, which has thereby become liable to confiscation.

Sugar Candy,........ 348 lbs.
Sugar soft, 3 Candies 86 lbs.

Total value Rs. 277 12 8

2. I am directed to observe, that Prince of Wales Island and its Dependencies being places within which the admission of Foreign Sugar, or Sugar the growth of any British Possessions into which Foreign Sugar can be legally imported, is authorized, according to the Resolution of the Government of India bearing date the 30th of November 1836, of which a copy is annexed, the parcels of Sugar under reference in your letter are liable to confiscation, and if sold as a consequence of that penalty, they can be sold only for exportation.

30th July, 1849.

From Hon'ble Court 15*th Nov.* 1843, *No.* 20.

Vide C. O. 14*th Aug.* 1848.
" 5*th Sep.* 1850.

18. Further Applications for Advances to the Cultivators of certain Villages in Madura, to enable them to rebuild their houses which had been destroyed by fire, not complied with.

13. With reference to these Applications, the Principal Collector, Mr. Blackburne, observes, that "when Government lends money for the purpose of re-erecting" houses which may have been destroyed by fire, their Officer has "an influence which enables him to ensure a greater space for building with more regularity, and the use of a less dangerous and more durable material, such as tiles or terraces;" whereas the refusal of Government to grant Advances for this purpose "is likely to have the effect of withdrawing a portion of the lands from cultivation, in order that some of the money appropriable to seed and bullocks may be expended on a miserable dwelling, which will be added to year after year, to meet the wants of the family, till the Village is again in danger from its close and crowded state.

14. As it appears from these considerations, that not only the security of the revenue, but also the comfort and safety of the cultivators are, in some degree, involved in the disposal of the question, we are of opinion that Advances to enable the ryots to rebuild their houses, might be made with equal propriety, as for purposes of cultivation, when the local Officers are satisfied that they are urgently required. You are aware that it is our desire to discourage generally, as far as possible, the practice of making Tuccavy Advances, and we are glad to observe from Mr. Blackburne's report, that his efforts to restrict them within very limited bounds, have been successful in Madura.

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3. But unless there be reasons to conclude that the illegal entry of the Sugar was effected in wilful violation of the Law, the Governor General in Council would not insist on the confiscation, and it will be open to the Governor of Madras in Council, as he may determine upon the circumstances of the case, to release the Sugar to the parties from whom it has been seized, on condition of its exportation from the Madras Presidency."—*Govt. of India to Govt. of Fort St. George*, 28*th July* 1841, *received with Note* 2.

Note 2.—" As the Right Honorable the Governor in Council sees no reason to conclude that the Sugar adverted to, was imported into Porto Novo, by Meera Lubbay and Mahomed Thumby, in wilful violation of the Law, and as the quantity confiscated by order of the Board of Revenue appears from their report on the Petition of the parties to have been already sold, His Lordship desires that the amount value of the article may be refunded to the Petitioners."—*Ext. Min. Con.* 7*th in con.* 20*th Sep.* 1841, *Rev. Dept. No.* 1140.

Ext. Min. Con. 27th July in con. 8th Aug. 1844, *Rev. Dept. No.* 749.

5. Under the views expressed by the Honorable Court in these paragraphs, the Most Noble the Governor in Council will be prepared to give favorable consideration to applications on behalf of cultivators whose houses may have been destroyed by fire, for assistance to rebuild them, on being satisfied from the representations of the local Officers, and the Board of Revenue, that they are actually and urgently required.

9TH AUGUST, 1849.

Vide C. O. 21*st Dec.* 1848.
" 17*th Jan.* 1850.
See also C. O. 3*d Sep.* 1846.

I am directed by the Board of Revenue, under orders from Government,* to request that, in submitting your future Reports on lapses of Enams, according to the Tabular form enclosed in the Board's Circular of the 3d September 1846, you will add to that Statement† two columns, Nos. 14 and 15, headed respectively, "Recommendation of the Board of Revenue and grounds on which it is founded," and "Decision of Government." In transmitting the Report to Government, the Board will state their views of the case in the former of these columns, and on the Statement being returned to this office, with the pleasure of Government signified in the latter column, copy of the Order of Government will be communicated for your guidance. When you have occasion to report two or more lapses at the same time, the Statement should be prepared in the book form.

* 31*st July in con.* 9*th Aug.* 1849, *Rev. Dept. No.* 718.

† *See page* 413.

23D AUGUST, 1849.

Ext. Min. Con. 15*th in con.* 23*d Aug.* 1849, *Rev. Dept. No.* 766.

Vide C. O. 14*th Aug.* 1848.

4. The Governor in Council is of opinion that all lapses in Pagoda and Mosque Endowments should be reported to the Board of Revenue, who are vested by Section VI. Regulation VII. of 1817, with the general superintendence of all escheats, and that these lapses, and other changes which may occur, should be notified to the Civil Auditor, in an explanatory Memorandum, in submitting the annual Accounts for Audit.(*a*)

(*a*) "The Right Honorable the Governor in Council is of opinion, that by the abandonment of the Pagoda, and consequent stoppage of the payment for the

28TH AUGUST, 1849.

Vide C. O. 23*d Apl.* 1846.
,, 2*d Dec.* 1850.

1. Some correspondence having lately passed between the Government of this Presidency and the Honorable the Court of Directors, respecting the holding, or acquisition, of landed property, by Revenue Servants, in the Districts within which they may be employed; and the Honorable Court having been pleased to permit such holding, or acquisition, under such restrictions as may be necessary to secure the due efficiency of the Public Service; I am directed by the Board of Revenue, under orders from Government,* to forward, for your guidance, the subjoined instructions, to which you are required to pay particular attention, and which are to be received in supercession of all previous Regulations upon the subject. The Rules are to be regarded as applying to all Serishtadars, Tahsildars, Goomashtahs, Jawaubnaveeses, Peishcars, Carcoons, Roysums, and generally to all Officers upon Collectors' and Magistrates' Hoozoor and Talook, Revenue and Police, Establishments, above the rank of Peons.

* 28*th in diary con.* 30*th Aug.* 1849, *Rev. Dept. No.* 818.

RULE I. No Revenue or Police Servant shall acquire by *private* purchase, bargain, mortgage, transfer, or by any means, directly or indirectly, any landed property, or interest in any landed property, within the District in which he may be employed, until he shall first have communicated to the Collector of his District all particulars connected with such landed property, or interest in such landed property, and with the proposed mode of acquiring it, and until he shall have obtained the sanction of the Collector for the acquisition.

RULE II. Where the Collector may entertain no doubt in regard to the propriety, or impropriety, of acceding to the application made to him under the preceding Section, he shall, at his discretion, grant, or withhold, his assent to such application. In cases which seem to him to be doubtful, he shall submit the matter to the Board of Revenue, for their orders.

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last 23 years, the Endowment originally sanctioned for its maintenance, must be considered to have properly escheated; and he desires that the Collector of South Arcot may be instructed to strike the allowance of Rupees 198 per annum, out of the Dévastanum Tusdeek of his District."—*Ext. Min. Con.* 2*d in con.* 18*th June* 1849, *Rev. Dept. No.* 546.

Rule III. Where the Revenue or Police Servants at present upon a Collector's Hoozoor or Talook Establishment, shall hereafter become possessed of land, or of an interest in land, by inheritance, or as members of a family, they shall, immediately upon such property devolving upon them, communicate all particulars respecting it to the Collector, for registry in his office.

Rule IV. In like manner when parties holding land, or having any interest in land, may be appointed to situations in a Collector's or Magistrate's Hoozoor or Talook Establishment, they shall, upon such appointment, communicate to the Collector, for registry, all particulars connected with the lands which they may possess, or in which they may have an interest.

Rule V. Collectors shall keep a Register in their office, according to the annexed form, of all lands referred to in the preceding three paras., viz., of such as may have been acquired with their permission—of such as may have belonged to Revenue or Police Officers at the time when they entered the service of Government—and of such as may have devolved upon them after their engaging in it. In submitting to the Board of Revenue his annual Report upon the Settlement of his District, each Collector shall append to it an Extract from such Register, showing the entries made in it during the year under review. He shall also certify at the foot of the Extract, that the Rules prohibiting the acquisition of landed property by Revenue and Police Servants, without permission, have been duly enforced throughout his District.

Rule VI. All Revenue or Police Servants now upon a Collector's or Magistrate's Hoozoor or District Establishment, who may be possessed of land, or may hold an interest in land situated within their respective Districts, shall, within the period of twelve months from the date on which these Rules may be promulgated in their Districts, deliver in for registry in the Collector's Cutcherry, a full and exact return of all the landed property which they may hold, or in which they may be interested.

Note.—You are perhaps aware that this order is but the revival of one to the same effect issued by the Board of Revenue so far back as 7th August 1826.* The requisition, however, is believed to have been altogether disregarded in some Districts, and imperfectly attended to in any. It is now to be rigidly and strictly enforced. You will, however, be careful to inform all your Revenue and Police Servants, that it is not intended to punish them for having hitherto neglected to register their lands, or for having acquired land without permission, but that any attempts at evasion, or concealment, will inevitably be followed by the exclusion of the offenders from the Public Service. You will state in your Settlement Report for the current Fusly 1259, whether a full account of their

* *Hereby issued in a modified form, and consequently omitted.*

landed property has, as required, been furnished by your Revenue and Police Servants.

Rule VII. Revenue and Police Servants who, under the Rules above prescribed, may be permitted to acquire, or retain, lands, or interest in lands, shall not, under any circumstances, take a direct part in the cultivation of such lands. It will also be the duty of Collectors to make such arrangements as shall, as far as possible, prevent the employment of their Revenue and Police Subordinate Officers, in the Talook within which their lands may be situated, or in such appointments as may enable them to interfere in the management of those lands.

Rule VIII. The above rules are to apply only to lands acquired by *private* sale, mortgage, &c.—Section XX., Regulation XXVI., 1802, prohibits Native Revenue Officers from becoming purchasers of lands sold at *public* sale in the Zillahs in which they may be respectively employed, or of lands liable to *public* sale for arrears of revenue then due ; and by Regulation VI., 1832, this prohibition is declared to extend to lands of every description sold at *public* sale by, or under, the orders of a Collector, whether in Settled or in Unsettled Districts. These prohibitions still remain in full force.

Para. 2. You will be careful to cause the above orders to be generally known throughout your District, will have translations fixed up in your Hoozoor and Talook Cutcherries, and will adopt every means to give the utmost publicity to the Rules, and to prevent ignorance or imperfect information respecting them being hereafter pleaded in excuse for their being disregarded.

Register of Lands within the District of , held by Revenue and Police Servants upon the Hoozoor and Talook Establishments, and acquired by them prior or subsequent to their entering into the Service of Government.

Name of Revenue Servant.	Office.	Land acquired.		When acquired, and whether prior or subsequent to employment in the Public Service.	By what means acquired.	Nature of interest possessed by such Servant in such landed property.	Remarks.
		Extent.	Assessment				
1	2	3	4	5	6	7	8

N. B.—The Return called for in Rule 6, may also be drawn up in this form.

8th October, 1849.

Vide C. O. 12th July 1849.
See also C. O. 16th Sep. 1850.

1. The annual Reports on the Settlement of the Land Revenue, from most of the Districts, being at present unaccompanied by any account of the Sevoy Jumma; I am directed by the Board of Revenue to request that you will, in future, submit, with the Jummabundy Statements, a separate detailed Account, in the annexed form, exhibiting the several items composing this source of income, with the Demand Collection and Balance for each item, Current and in Arrears.

Vide C. O. 21st May 1849.
,, *28th Jan.* 1850.

2. I am also desired to point out, that, except in a few Districts, the Revenue referrible to Sevoy Jumma is either wholly omitted, or but imperfectly entered in the monthly "Demand, Collection, and Balance" Sheets, the balance only being shown. You will therefore hereafter cause the Demand, Collection, and Balance, on account of this source of revenue, Current and Arrears, to be fully exhibited in your monthly Returns, in the same manner as the ordinary revenue.

Statement exhibiting the several items composing the Sevoy Jumma of the District of , with the Demand, Collection, and Balance for each item, Current and Arrears.

ITEMS.	DEMAND.			COLLECTION.			BALANCE.		
	Current.	Arrears.	Total.	Current.	Arrears.	Total.	Current.	Arrears.	Total.
1	2	3	4	5	6	7	8	9	10

15th October, 1849.

Vide C. O. 23d Oct. 1848.

* *From Collr. Chingleput* 31*st Aug. in con.* 15*th Oct.* 1849.

1. In para. 2 of the foregoing communication,* the Collector requests instructions "whether the planting of public Topes under the second of the Rules, is limited to waste only, or whether they may be planted in sheycal lands also, enjoying the privilege of exemption from teervah."

2. It is observed that no restriction is imposed in the Rule referred to, as to the description of land to be granted rent free for the formation of a public Tope. Generally speaking, the Board are of opinion, that the land to be assigned for such purposes should be waste land. Cases may, however, occur, in which there may be no waste land in the vicinity of those localities in which it may be desirable to plant public Topes; as near a Choultry, or other place of public resort; and in such instances, the Board will not object to sheycal land being given upon the conditions prescribed in the Rule. The Collector will be careful to confine the indulgence to peculiar cases, and will take measures to prevent its being abused.

3. Ordered, that copy of the foregoing Proceedings be forwarded to the Collector of Chingleput, in reference to his letter of 31st August 1849; as also to all other Collectors, for their information, in reference to the Board's Circular dated 6th April 1848.

25th October, 1849.

Vide C. O. 18*th Jan.* 1849.
,, 25*th July* 1850.

Ordered, that copies of paras. 6 and 9 of the Extract from the Minutes of Consultation, and of para. 19 of the letter from the Honorable Court, be furnished, by Circular, to all Collectors, and that they be directed to communicate with Dr. Wight, and be guided by his advice on all matters relating to the cultivation of Cotton in their respective Districts.

Ext. Min. Con. 22d in con. 25th Oct. 1849, *Rev. Dept. No.* 1011.

6. The Honorable Court having intimated that it was not their intention to prohibit the cultivation of Cotton on a small scale, Dr. Wight will have this object in view, and promote it wherever he may consider it desirable, through the medium of the Collectors, advising and directing their proceedings.

9. It is the intention of Government by these orders, that Dr. Wight should have the sole superintendence of the Cotton experiments, and that all communications on the subject from the Collectors and others, should be submitted, through him, for the orders of Government.

From Honorable Court, 5*th Sep*. 1849, *No*. 12.

19. We observe that you propose to entrust the conduct of all future operations for the improvement of Cotton cultivation, to the Collectors of Land Revenue in the several Districts. In this class of our Servants there are doubtless many who will take a warm interest in this important subject; but even by them, we can expect that but little will be accomplished, unless they can look to some properly qualified Officer to direct their proceedings, and to digest and methodize the results which they may obtain, so as to make them available for the guidance of others engaged in the same pursuit. In our Despatch of the 4th July, No. 11, 1848,* we intimated that, in our opinion, considerable advantage might be expected from the experiments then in progress under the superintendence of Dr. Wight, throughout the Presidency, with the view of ascertaining the most suitable time of the year for sowing American seed. These experiments will be of little avail, unless the Officer by whose suggestions they have been undertaken, shall be in a position to examine and report on their results, aided by his own extensive experience in the practical cultivation of Cotton in other localities. We are therefore of opinion that Dr. Wight should retain the position of Superintendent of Cotton experiments under your Presidency, until these objects are accomplished.

* *Recd. from Govt.* 1*st in con.* 25*th June* 1849, *Rev. Dept. No.* 544.

22D NOVEMBER, 1849.

1. Ordered, that copy of the foregoing† Extract from Minutes of Consultation, and of the correspondence referred to in para. 3, as noted in the margin,‡ be circulated, for information and guidance, to the several Collectors under this Presidency.

† *Annexed.*

‡ Board's Pro. 10th April 1828, para. 14.
From Govt. 7th in con. 17th Nov. 1828, Rev. Dept. No. 781, para. 3.

2. The particular attention of all the Revenue Authorities in the Provinces is called to the observations contained in these papers, respecting the objects of the annual Settlement, and the mode of conducting it, and to the present orders of Government directing that the Jummabundy of each Talook be made at least at one

place within its limits. In reporting upon the Settlement of their several Districts for the current Fusly 1259, they will be careful to state whether this rule has been complied with.

3. The attention of the Collector of Malabar is called to the remarks of Government in the concluding para. of the Extract, and he is informed that the Settlement of their respective Talooks must be henceforth made by himself, and his European Subordinates, in person.*

* *See marginal note to C. O. 13th July 1826, para. 10, Clause 3d.*

Ext. Min. Con. 12*th in con.* 22*d Nov.* 1849, *Rev. Dept. No.* 1086.

Read Memorandum from the Secretary to the Board of Revenue, dated 2d July 1849, No. 281.

1. It appears from the Statement submitted by the Board of Revenue "of the places where the Jummabundy of the several Districts was formed by the Collectors, and the Officers subordinate to them," that in Nellore, 4 Talooks of the Collector's Division were settled at one place, that is, the ryots of 4 Talooks were collected together at one place, the Hoozoor Station; while three Talooks of the Sub-Collector's Division were settled at one place, and two at another, and that in no Talook was the Collector at more than one place for the purpose of the Settlement.

2. This system appears from the Statement before Government not to be peculiar to Nellore alone, but to prevail also in the majority of the Districts; the Right Hon'ble the Governor in Council is however of opinion that it is objectionable, and altogether at variance with the principles of the Ryotwary Settlement, which professes to be a Settlement with the ryots individually, when every ryot has an opportunity of representing his case to the Collector, if he has any complaint to make, and obtaining redress. In the instance above noticed, it is impossible that the ryots can meet the Collector; they must send delegates, and the Settlement cannot, under these circumstances, be a Ryotwar Settlement.

3. The Governor in Council desires the Board of Revenue will immediately order the practice to be corrected, and by a Circular Order, direct that the Settlement of each Tâlook be conducted at least at one place within its limits, so that the ryots may be assembled without inconvenience to themselves or their avocations. The observations of the Board of Revenue upon the objects of the annual Settlement, contained in their Proceedings under date the 10th April 1828, (para. 14,) approved

by Government in the letter to the Board under date the 7th November 1828, might with advantage be circulated at the same time.

4. The mode of conducting the Settlement in Malabar seems particularly objectionable, and the Governor in Council desires that the Board of Revenue will adopt early measures for its correction.

Board's Proceedings, 10th April 1828, *No.* — (525.)

14. The mode in which the Ryotwar Settlement was conducted, as stated in paras. 4 and 5, appears to have been proper. The Board have no doubt that the backwardness of the ryots arose entirely from their being unaccustomed to an individual Settlement, under the system which has heretofore prevailed. The other reasons assigned for it by the Collector probably have not occurred to the ryots. They have a great security in knowing the rates of Assessment on their lands, but the business of the annual Settlement is not to adjust the rates of Assessment, but to ascertain what extent of land is liable to Assessment, what amount of revenue is due from each individual ryot according to the extent of his cultivation, what changes have taken place in the occupation of lands, what old lands have been thrown up, what new lands taken, what transfers are necessary, &c. &c. In all this the ryots have the greatest interest, and unless the Settlement is made with them individually, and carefully explained to them personally, the Board are persuaded that injustice must often be done to them; and this notwithstanding there may be no complaint, for the ryots may submit in ignorance of the wrong, or from despair of redress, where no opportunity is offered to make known their grievance. If the mode of Settlement peremptorily ordered by Government be pursued in the spirit intended, the advantages of it will soon be perceived by the ryots, and they will take care that they reap its benefits; but it is not likely that they will see any good in it, unless it is made manifest to them by the zeal of the Officers who are entrusted with the revenue administration.

From Govt. 7th in con. 17th Nov. 1828, *Rev. Dept. No.* 781.

3. The statement given in the 14th para. of your Proceedings, of the proper nature and objects of annual Settlements under the Ryotwar system, has attracted the particular attention of the Right Honorable the Governor in Council, and appears to him to be perfectly correct; and he concurs with you in thinking, that "if the mode of Settlement peremptorily ordered by Government be pursued in the spirit intended, the advantages of it will soon be perceived by the ryots; but that it is not likely that they will see any good in it, unless it is made manifest to them by the zeal of the Officers who are entrusted with the revenue administration."

17th January 1850.

Vide C. O. 2d Oct. 1848.
,, *25th Feb.* 1850.
See also C. O. 9th Aug. 1849.
,, *15th Apl.* 1850.
From Collr. Tinnevelly 10th Dec. 1849, *in con.* 17*th Jan.* 1850.

I am directed by the Board of Revenue to request that, in all Reports of lapsed Yeomiahs, or Applications for the payment of arrears of such allowances; as also in all Reports of lapsed Enams, in which the amount of the Yeomiah, or value of the Enam, as it stands in your Accounts, is expressed in any other than the present currency, its equivalent in Company's Rupees may be invariably stated.

28th January, 1850.

Vide C. O. 5th Sep. 1850.
See also C. O. 8th Oct. 1849, *para.* 2.
* 22*d in con.* 28*th Jan.* 1850, *Rev. Dept. No.* 68.

1. I am directed by the Board of Revenue, under instructions from Government,* to request that, in submitting your Statements of "Demand Collection and Balance" to 11th July in each year, you will accompany it with a Memo. explanatory of the circumstances which have produced the fluctuations in any branch of revenue apparent in that Statement, in comparison with the results of the preceding year; and accounting for any balances of revenue which may have remained out-standing at the close of the Fusly. You will also state the amount recovered on each head between the 11th July, and the date of the transmission of the Statement, the amount expected to be collected from the resources of the past year still on hand, and the time when its realization may be looked for.

2. It is expected that the annual Statements, and the Memo. now called for, will be despatched so as to reach this office by the 1st August in each year.

7th February, 1850.

Vide C. O. 25th Feb. 1850.
† 22*d in con.* 27*th Sep.* 1849, *Rev. Dept. No.* 897.

Under instructions from Government,† I am directed by the Board of Revenue to request, that the Census of

the Population of your District may be taken once in 5 years, in future, commencing with the current Fusly 1259,* (1849-50). To ensure accuracy as well as uniformity, the following general Rules, drawn from the instructions† issued for a similar purpose in the North Western Provinces of the Bengal Presidency, are communicated for your guidance.

* *Altered to Fusly* 1260, *by C. O.* 25*th Feb.* 1850.

† *See Statistics N. W. Provinces, Ed. of* 1848, *page* 5.

I. As the Returns will be made by the Village Officers in the first instance, it is important that the forms in which they are to be drawn up, should be furnished to them. The Tahsildars will prepare a general Return for the whole Talook, but will previously test, in a few Villages selected for that purpose, the accuracy of the Returns made to him. A separate Statement, in the accompanying form, will be submitted to the Board, with the Report on the Settlement of the year. The same numbers will be entered for each successive year of the quinquennial period. It is desirable that the Returns should be verified in some Villages taken indiscriminately by yourself, or your Assistants.

II. You will observe that the abstract Return to be furnished to the Board requires that there shall be a distribution of the entire Population into two classes, viz., agricultural and non-agricultural, "all persons who derive their subsistence, in whole or in part, from the land, whether in the form of wages or rent, should be shown as cultivators, even though they may have other sources of income."

Circular from the Govt. N.W. Provinces, 22d Oct. 1846, para. 15. *See Statistics quoted above, page* 8.

III. All males above the age of 12 years, and females above 10 years, will be classed as adults. All under these ages respectively will be entered as children.

IV. A Census, resting on a mere enumeration of persons, may be liable to error. It will be desirable to verify the calculation by the number of houses and families.

V. More than one family may be found to occupy the same tenement. In that case, each family should be separately counted. Thus the number of houses will not in all places correspond with the number of families, but the cause of the difference should be noted.

VI. The number of persons constituting one family, actually resident in a certain number of houses, may be counted, and the

average applied to the whole. This process should be adopted in those Villages in which, from the co-operation of trustworthy Agents, true Returns may be looked for.

VII. It is probable that the average number of persons forming a family in large Towns, will be found to differ from that in Villages. This point should be borne in mind.

VIII. The average number of persons to a house or family has been assumed at from 4 to 5. The actual numbers in certain localities may be above or below that standard. In the District of Delhi, in the Bengal Presidency, it is shown that the Hindoos have not quite 4 persons in a family, and that the average in Mahomedan families is rather above that number. The average of the city is about 4. In the city of Agra, the Census varies from 4 to 5 persons per house. The value of these statistical Returns will be enhanced by a Memo. of the different castes comprised in the agricultural and non-agricultural classes, being shown at the foot of the Statement, but the forms furnished to the Village Officers should be simple, so as to insure the information really necessary being readily afforded. The averages for different castes and classes do not form an essential element of the general Return, and may be separately exhibited, as above directed.

IX. Much importance is attached to the accuracy of the Returns now called for. The Government, in their instructions to the Board,* observe, that "with the means which the Revenue Officers possess of procuring statistical information regarding their respective Districts, they apprehend that, under good arrangements, there can be no great labor or difficulty in collecting correct data; all that is required is to see that the Head Officer of each Village, or other Village Authority, does really ascertain the Population within the limits assigned to his jurisdiction, and correctly furnish his Returns; this duty occurring once in five years, and only within his limited range, will be little in itself, and cannot occupy much time; while the collection and arrangement of the Returns by the Talook Authorities, will not be very onerous, though they must be well and carefully done. Clearly it should be within the power of every Head of a Village to account for any great difference in the Census, and the Tahsildars should be as conversant in this matter, as in all other details respecting the Talooks committed to their charge."

* 22d *Sep.* 1849, *quoted before.*

Statement of the Population of the District of ______ *for Fusly* ______ *prepared from the Census taken in Fusly.*

Hindoo.																	Mahomedan and others not Hindoo.																		
Agricultural.						Non-Agricultural.						Total.				Grand Total Hindoo.	Agricultural.						Non-Agricultural.						Total.				Grand Total Mahomedan, &c.	Grand Total Hindoo and Mahomedan.	Number of Persons to each Geographical Mile.
Males.		Females.		Total.		Males.		Females.		Total.		Males.		Females.			Males.		Females.		Total.		Males.		Females.		Total.		Males.		Females.				
Adults.	Children.	Adults.	Children.	Adults.	Children.	Adults.	Children.	Adults.	Children.	Adults.	Children.	Adults.	Children.	Adults.	Children.		Adults.	Children.	Adults.	Children.	Adults.	Children.	Adults.	Children.	Adults.	Children.	Adults.	Children.	Adults.	Children.	Adults.	Children.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36

25TH FEBRUARY, 1850.

Vide C. O. 7th Feb. 1850.

With reference to para. 1 of the Board's Circular dated 7th Instant, I am directed by the Board of Revenue to request, that the first Census of the Population of your District may be taken in the ensuing Fusly 1260, (1850-51,) instead of the current Fusly 1259, as therein instructed.

25TH FEBRUARY, 1850.

Vide C. O. 17th Jan. 1850.
,, *15th Apl.* 1850.
* *Annexed.*

Ordered, that copy of paras. 3 to 5 of the foregoing* Minutes of Consultation, with the form annexed, be circulated, for information and guidance, to all the Collectors under this Presidency; who will, in conformity with the suggestions of Government contained in para. 4, call in all Certificates to Yeomiahdars and Civil Pensioners, (not being Superannuation Pensioners, or Pensioners connected with the Native Fund,) and issue fresh Certificates in the revised form, being particularly careful to attend to the several instructions contained in the orders of Government above communicated.

Ext. Min. Con. 6th in con. 25th Feb. 1850, *Rev. Dept. No.* 132.

† Vide paras. 1 and 2 of the Rules for the payment of Yeomiah Pensions, 24th Dec. 1840, No. 1436,‡ and paras. 4 and 12 of the general Rules regarding Civil Pensions of every description, No. II.§

‡ *C. O. 18th Jan.* 1841.
§ *Gazette* 1836, *page* 73.

3. Without such a Descriptive Roll as is prescribed by the Rules,† it would not be possible for the paying Officer to check the commission of frauds, by parties personating deceased incumbents, or by fraudulent representations, especially in cases wherein the Grant may be limited to a certain age, or event, such as the marriage of the Pensioner, &c.; and as the omission of an accurate Descriptive Roll is clearly contrary to the express intention and orders of Government, which declare it to be the duty of the "Officer paying the Pension to see that the party attending to receive it, corresponds in personal appearance with the description

given in the Certificates," and as serious abuses have lately come to light in the payment of Pensions in other Departments, the Governor in Council desires that the particular attention of Collectors be called to the subject, as well as to the responsibility* they incur by any departure from the Rules, and that they be required to take, for registry in their own office, an accurate personal description of all Pensioners paid by them, excepting State Prisoners, and Ex-Zemindars, and their families, whose death, from their position, cannot be well concealed, and who may therefore be safely exempted from the operation of this rule.

* Clause 7 Sec. II. General Rules as to Civil Pensions of every Description. "Officers paying Civil Pensions will be held responsible for the amount of all irregular payments on this account which may be made under their authority."

NOTE.—By paras. 3 and 6 of the Yeomiah Rules, and para. 5 of the Civil Pension Rules, females, whose caste or condition in society would render their appearance in public improper, are specially exempted from personal attendance.

4. The practice of furnishing Yeomiahdars, and other Pensioners, with Certificates, in the form B appended to the Rules of 24th December 1840,† has been found objectionable, inasmuch as the specification of the particulars therein contained respecting age, personal appearance, &c. affords facilities for the commission of frauds in the personation of parties whose Pensions have really lapsed. On this account it has been ordered in the Military Department, that the present Certificates be called in, and others granted in a more simple form, showing only the name of the holder, the amount of his Allowance, and his number on the Register. The Governor in Council would suggest for the consideration of the Board of Revenue, whether a similar arrangement might not be adopted with advantage in the case of all Yeomiahdars and Civil Pensioners unconnected with the Native Pension Fund, and with the Superannuation Pensions; and if they concur, he requests that they will issue instructions accordingly. It is of course to be understood, that the Register or Descriptive Roll A,‡ referred to in para. 1 of the Rules, is to continue in the same detail as at present. This document should be kept by the paying Officer under lock and key, so as not to be accessible to any of his Establishment. The Collectors should be directed to avail themselves of the opportunity presented by the calling in of the old, and issue of the new Certificates, to examine every Pensioner, excepting those exempted from personal attendance, and ascertain whether he corres-

† *C. O. 18th Jan.* 1841.

NOTE.—The accompanying form of a Certificate to be issued to Yeomiahdars, &c. in which the "terms of the Grant" are also specified, is suggested for adoption.

‡ *C. O. 18th Jan.* 1841, *page* 296.

ponds with his description in the Register, or to take the "accurate personal description" required in the preceding para. if none has been previously recorded.

5. Each Pensioner should be carefully compared with his description in the Register when any payment may be made to him, and on his being permitted to draw his Allowance at any other Station, copy of his number in the Register, with a Certificate of last payment, should be furnished to the Officer to whom the payment may have been transferred, and should be kept by him under similar precautions.

B.

Certificate of a Yeomiah (or Civil Pension) payable from the Treasury of the Collector of

No. in the Collector's Register.	Name of the Pensioner.	Allowance per annum.			Terms of the Grant	Remarks.
1	2	3			4	5
14	Mahomed Hoossain, ...	20	0	0	For life.	Transferred from Madras.
25	Kyroonissa Begum, ...	70	0	0	Until her marriage.	
71	Syed Ahmed,........	25	0	0	Until he attains the age of 18, which will be on the 15th December 1854.	

28TH FEBRUARY, 1850.

From Hon'ble Court to Govt. of India, 14*th Nov.* 1849, *No.* 22.

Excess Estimate of Rupees 322-6-6, for the construction of a Working yard at Allyghur, sanctioned.

16. Under the circumstances of the case, we are not disposed to question the propriety of not holding Lieut. ——— ——— personally responsible for the excess.

17. We must observe, however, that an excess of expenditure beyond the Estimate, by a plainly unauthorized deviation from the original plan, indicates a serious breach of duty.

18. In this instance, it was difficult to discover which of the three Officers successively in charge of the work, should be made to bear the blame; but, in future, when it is found necessary to place the construc-

tion of a work under the superintendence of several Officers in succession, each Officer, on his assuming charge, should be recommended to institute a strict examination of the work done, as compared with the original plan, and should be distinctly cautioned that he will be held responsible for all errors, excepting such as he shall then discover to be attributable to his predecessors.

Ext. Min. Con. 18*th in con.* 28*th Feb.* 1850, *Rev. Dept. No.* 32.

Ordered that a copy of the foregoing letter,* and of its enclosure, be furnished to the Board of Revenue, in the Revenue Department, and in that of Public Works; to the Military Board, and to the Superintendent of Roads, for their own information and guidance, and for communication to all Subordinate Officers.

* *From Govt. of India, dated* 18*th Jan.* 1850, *omitted, enclosure given above.*

18TH MARCH, 1850.

I am directed by the Board of Revenue to acquaint you, that, in order to obviate obscurity in the arrangement of the usual Statements submitted with Jummabundy Reports, it is the desire of Government,† and of the Board, that the item of "Caboolaty Bunjer" should be more distinctly separated from the Demand in all Districts. You will therefore be pleased, in future, to cause the Dittum to be first exhibited, and the amount of Caboolaty Bunjer next deducted therefrom, when the remainder will show the Gross Settlement. From this latter should then be deducted the various "Remissions" properly so called, such as Shamalat Bunjer, Shavee, &c , and the final remainder entered as the Net Demand.

† 11*th Dec.* 1849, *in con.* 18*th Mar.* 1850, *Rev. Dept. No.* 1193.

18TH MARCH, 1850.

Ext. Min. Con. 11*th in con.* 18*th March* 1850, *Jud. Dept. No.* 172.

Vide C. O. 24*th June* 1850.

The large proportion of acquittals in cases forwarded for trial to the Courts in the Bellary District, during the year 1848, by the Talook Officers, is explained by the Sessions Judge, and by the Subordinate Judge, to be owing to the Heads of Police sending up cases improperly, and without sufficient investigation; and generally, to the inefficient manner in

which this branch of their duties is conducted. The evil complained of is one of a very serious character; but the Governor in Council does not doubt that it is capable of great amelioration. He is of opinion, that there must be something radically wrong in all Districts where the Officers at the head of them cannot, or do not, look carefully into the Proceedings of their Native Subordinates, both in the Magisterial and Revenue Departments. He therefore resolves that the Court of Foujdary Udalut, and the Board of Revenue, be directed to call, respectively, upon all Magistrates and Collectors in charge of Districts, where there may be reason to apprehend that the conduct of the Native Police and Revenue Officers is not subjected to a due degree of control and supervision, and to intimate to them the fixed resolution of Government not to overlook, for the future, any instances in which they may be found deficient in this most essential part of their duty.

18th March, 1850.

Ext. Min. Con. 1*st in con.* 18*th March* 1850, *Rev.Dept. No.* 227.

10. It is observed from a letter from the Board of Revenue, dated 30th April 1838, No. 200, para. 4, that in the greater number of Districts under this Presidency, there are no Institutions of the nature of Lungurkhanas. Of the four that are now in existence, two appear to him to have been founded by the Native Government, one at Vellore* for which an Allowance of Rupees 7,224 per annum is granted, and another at Nellore, for which a sum of Rupees 2,940 is annually allowed. The other two were lately established at Negapatam and Combaconum, and the expenses, which are defrayed from the surplus Pagoda Funds of the District of Tanjore, amount in the aggregate to about 860 Rupees per annum. It has been proposed, on a fitting opportunity, to remodel the Choultry at Sholingur in North Arcot,† as well as the Tappoor Chuttrum in the Salem District,‡ and to convert those Institutions into the more useful Establishment of a Hospital and Asylum for the sick and indigent. The Governor in Council is of opinion that similar Institutions may, with great advantage, be founded for the relief of destitution in other Districts, either from

* Vide letter from the Acting Prinl. Collr. of North Arcot 18th Nov. 1836.—*Received from Govt.* 29*th Nov. in con.* 26*th Dec.* 1836, *Rev. Dept. No.* 1628.

	RS.
Negapatam,	448
Combaconum,	409

† Pro. Bd. of Rev. 13th Jan. 1848, No. 19, (73.)

‡ Bd. of Rev. to Govt. 27th Sep. 1847, No. 450, (2121.)
E. M. C. 12th in con. 25th Oct. 1847, Rev. Dept. No. 1137.
E. M. C. 29th Jan. in con. 1st Mar. 1849, para. 9, Rev. Dept. No. 102.

	Per Annum.
Sholingur,	Rs. 1280-9-5
Tappoor,	,, 1750-0-0

the Surplus Pagoda or Chuttrum Funds, should any be still available for that purpose, or from any charitable Endowments which, like that under consideration, have, for a length of time, been fraudulently diverted from the purposes for which they were originally conferred. The attention of the Board of Revenue is called to these views, and the Board will, from time to time, bring to the notice of Government, any instance in which it may be desirable to give effect to them.

25TH MARCH, 1850.

Ext. Min. Con. 11*th Mar.* 1850, *Pub. Dept. No.* 621, *received from Govt.* 18*th in con.* 25*th March* 1850, *Rev. Dept. No.* 193.

Vide C. O. 17*th June* 1847.

* *From Subordinate Judge Bellary* 11*th Feb.* 1850.

1. Resolved that the Certificate No. 941, received with the foregoing letter,* be cancelled, and struck off the Register of Pensions.

† *See Gazette* 1836, *page* 73.

2. On examining this Certificate, it is found to have been issued in the year 1842, the Pension being payable by the Judge of Bellary. Clause No. 4 of the General Rules relating to Civil Pensions,† seems however to have been wholly disregarded in respect to this Certificate, not one of the payments made during the period of 8 years, for which it has been held, being endorsed upon it. The Right Honorable the Governor in Council resolves to request the Court of Sudder Udalut to ascertain and report the cause of this omission, and the names of the Officers to whom it is to be attributed. Adverting also to the present, and to other recent instances, in which the requirements of the Rules for regulating the payment of Civil Pensions—and more particularly of Clause 4 Section II.—do not seem to have been complied with, he resolves that the attention of all Officers charged with such disbursements be once more called, through the proper Departments, to the most careful observance of the Rules in question, and that they be warned that they will be held personally responsible for any payments made by them, in which the course prescribed by those Rules may not have been strictly followed.

3D APRIL, 1850.

Sudder Udalut to Prov. Court S. D. 15*th Feb.* 1837, *received from Sudder Udalut* 20*th Mar. in diary con.* 4*th Apl.* 1850.

Vide C. O. 9*th July* 1849.
,, 10*th Oct.* 1850.

1. I am directed by the Judges of the Court of Sudder Udalut to acknowledge the receipt of your letter dated the 23d

ultimo, submitting for their opinion the question proposed by the Acting Judge of Madura, as to "whether Regulation VI. of 1831 is applicable to hereditary Village and other offices in the Zemindary lands."

2. The Judges direct me to convey to you their opinion that, with the exception of the office of Curnum in Districts of which the land Revenue has been permanently fixed, which in Section VIII. is declared not affected by the Regulation, Regulation VI. of 1831 does apply to hereditary Village and other offices "in the Zemindary Lands."

4th April, 1850.

(*To Customs Districts.*)

* *Annexed.*

Ordered that copy of para. 2 of the foregoing* Extract from Minutes of Consultation, be circulated to all Collectors of Maritime and Frontier Districts, for their information and guidance. The Collector of Sea Customs at Madras has been instructed to publish the Tariff now sanctioned, with translations, in the Fort St. George Gazette.

Ext. Min. Con. 27*th Mar. in con.* 4*th Apl.* 1850, *Rev.Dept. No.*318.

2. The Right Honorable the Governor in Council approves and sanctions the proposed new Tariff, and directs that it be brought into immediate operation at the Port of Madras; and that the Collector of Sea Customs at the out-ports, and of Frontier Customs, be guided by it, and do not deviate from it, unless the Board of Revenue authorize such deviation, under special local circumstances.(a)

(a) *Note* 1.—*Madras Tariff, published by order of the Right Honorable the Governor in Council, under Section* XX., *Act* VI. *of* 1844, *under date the* 27*th March* 1850.

Quality of Goods.	Quantity.	Rate. Rs.	A.	P.
Anchors and Cables, - - - - - -	per cwt. - - - -	10	0	0
Beer—Hodgson's, Bass', and Allsopp's, -	per hogshead, -	60	0	0
,, All other marks, and Porter, - - -	do. - - - -	40	0	0
,, Bottled, - - - - - - - -	per dozen quarts, -	4	0	0
Beef Salted, - - - - - - - -	per barrel, - -	40	0	0
Do. - - - - - - - - -	per tierce, - - -	65	0	0
Bees' Wax, - - - - - - - - -	per candy, - -	175	0	0
Camphor, China, - - - - - - -	per pecul, - -	30	0	0
Cardamum Seed, - - - - - - -	per candy, - -	120	0	0
Do. with Shell, - - - - - - -	per maund, - -	20	0	0

15th April, 1850.

(*To Customs Districts.*)

Commissioners of H. M. Customs to Hon'ble Court, 7th Dec. 1849, *received from Govt. 26th Mar. in con. 15th Apl.* 1850, *Rev. Dept. No.* 316.

1. I have laid before the Commissioners of Her Majesty's Customs your letter of the 22d ultimo, enclosing certain correspondence from

Madras Tariff (Continued.)

Article	Rate	Rs.	A.	P.
Chanks, 1st sort,	per 1000,	70	0	0
Do. 2d do.	do.	50	0	0
Do. or Pallada,	do.	7	0	0
Cinnamon, Malabar,	per maund,	10	0	0
Do. Ceylon,	do.	25	0	0
Cloves,	do.	8	0	0
Cocoanuts from Ceylon,	per 1300,	25	0	0
Do. Malabar and all other Ports,	do.	17	0	0
Coffee,	per candy,	50	0	0
Copra,	do.	17	8	0
Copper, Sheet,	do.	270	0	0
Do. Tile and Slab,	do.	240	0	0
Do. Old,	do.	240	0	0
Do. China, Japan,	do.	280	0	0
Coriander Seeds,	do.	7	0	0
Cotton Twist, White, No. 30,	per 5 lb. bundle,	2	6	0
,, ,, 40,	do.	2	10	0
,, ,, 50,	do.	2	14	0
,, ,, 60,	do.	3	4	0
,, ,, 70,	do.	3	10	0
,, ,, 80,	do.	4	0	0
Orange, ,, 40,	per bdle. of 6½ to 7lbs.	4	0	0
,, ,, 50,	do.	4	4	0
,, ,, 60,	do.	4	8	0
Turkey Red, ,, 40,	per 12 lb. bundle,	13	0	0
,, ,, 50,	do.	14	0	0
,, ,, 60,	do.	14	8	0
Hemp, Bengal,	per candy,	17	8	0
Iron, Bar, Bolt and Flat,	do.	24	0	0
Do. Hoop,	do.	25	0	0
Do. Sheet,	do.	30	0	0
Do. Swedish,	do.	30	0	0
Do. Old,	do.	10	0	0
Jute,	do.	15	0	0
Kentledge,	per ton,	15	0	0
Lead, Pig,	per candy,	45	0	0
Do. Sheet,	do.	45	0	0
Mace, Nutmeg, } Average quality,	per maund,	20	0	0
Palmirahs,	per 100,	45	0	0
Do. Reapers,	do.	7	0	0
Pepper, Black, Malabar,	per candy,	40	0	0
Do. do. Eastward,	do.	35	0	0
Do. White,	do.	100	0	0
Pitch, American,	per barrel,	3	0	0
Pork, Salted,	do.	4	0	0
Do. do.	per tierce,	6	0	0

the Government of India, and signifying the request of the Court of Directors of the East India Company, to be favored with the informa-

Madras Tariff (Continued.)

		Rs.	A.	P.
Quick Silver,	per maund,	60	0	0
Rattans, Long,	per 100 bundles,	100	0	0
Do. Short,	do.	80	0	0
Red Wood, Europe sort,	per candy,	3	8	0
Do. Bengal,	do.	5	8	0
Rosin,	per barrel,	4	0	0
Saltpetre, Bengal,	per candy,	35	0	0
Do. Country,	do.	30	0	0
Segars, Country,	per 1000,	5	0	0
Do. Manilla,	do.	25	0	0
Do. Havannah,	do.	40	0	0
Shot,	per cwt.	10	0	0
Spelter,	per candy,	45	0	0
Tar, Coal,	per barrel,	7	0	0
Do. Stockholm,	do.	15	0	0
Tin, Banca,	per candy,	150	0	0
Tin Plates, (225 sheets,)	per box,	20	0	0
Tobacco,	per candy,	30	0	0
Do. American,	per lb.	0	6	0
Yellow Metal,	per candy,	240	0	0

See Gazette 1850, *page* 354.

Note 2.—" Resolved that, under the circumstances stated in the foregoing letter,* the Collector be authorized to retain the old Tariff valuation of Tobacco, viz., sixty Rupees per Candy, but the same must be publicly notified in his District."—*To Collr. Tanjore,* 12*th April* 1850, *No.* (*S. C.*) 120.

* *From Collr. Tanjore,* 31*st July in con.* 12*th Aug.* 1850.

Note 3.—" With reference to the Extract from the Minutes of Consultation dated the 27th March, forwarded with the Board's Proceedings of the 4th April last, I have the honor to request their permission to substitute the values set opposite the undermentioned goods, for those entered in the Madras Tariff, the former being the current rates at the Ports in my District.

Chanks, 1st sort, per 1000,	Rs.	100
Do. 2d do. do.	Rs.	60
Coffee, per candy,	Rs.	70
Pepper, Black, (Malabar) per candy,	Rs.	50
Do. do. Eastward,	Rs.	45
Rattans, long, per 100 bundles,	Rs.	125
Segars, Country, per 1000,	Rs.	2 8
Tobacco, per candy,	Rs.	25

From Collr. Rajahmundry, 27*th Aug. in con.* 9*th Sep.* 1850.

Note 4.—" Under the authority conveyed in para. 2, Extract Minutes of Consultation under date the 27th March 1850, the Board of Revenue authorize the Collector of Rajahmundry to substitute the values set opposite the goods enumerated in the foregoing letter,† for those entered in the Madras Tariff, published in the official Gazette of 1850, Page 354."—*To Collr. Rajahmundry,* 9*th Sep.* 1850, *No.* (*S. C.*) 127 *B.*

† *Note* 3 *above.*

tion necessary to reply to the question, "whether Foreign Goods, once imported into England, and having paid full duty, may properly be treated, on re-exportation thence, in the light of goods originally British."

2. And with a view of affording the information required, I am desired, in the first instance, to refer you to the 66th Section of the Customs' Regulation, Act of 8 and 9 Vic. Ch. 86, under the provisions of which a Cocket is required for all goods shipped, in the United Kingdom, to parts beyond the Seas, and that, in the absence of such a document, the goods shall be forfeited.

3. This document, however, is written by the Exporter himself, who, if he think fit, may make a false entry of the goods about to be shipped, and the rapidity and extent of the shipments of British goods at this Port, prevent any but a very partial and occasional examination being made by the Officers of this Revenue; thus, no doubt, instances have occurred of Foreign goods being described in the Cocket as British, as would, upon reference to the proper Officers here, appear to have been the case in respect of the Red Cotton Twist adverted to in the correspondence accompanying your letter, of which no examination was made at the time of shipment.

4. It would also appear, by the correspondence referred to, that an erroneous impression exists, that a Cocket is an official Certificate of origin, and that, if goods are described in the Cocket as British, the Authorities in British India rule that the fact so set forth in the Cocket cannot be questioned, even upon the clearest conviction that the Goods are Foreign.

5. But I would observe, a Cocket is not, and never was, a Certificate of origin; it is merely a Certificate that the Exporter has entered certain goods which he describes to be British or Foreign, as the case may be, the document is then signed by the Collector, or Controller, of this Revenue, (sometimes by both,) who have no personal cognizance of the goods, and it then becomes the Cocket, in virtue of which the shipment of the goods is made, when, as before stated, if found to have been erroneously described, they would be liable to forfeiture, but for the reasons assigned, a rigid examination, in all such cases, would be impracticable.

6. In conclusion I am desired to signify the opinion of this Board, that Foreign goods, upon which the duty has, or has not, been paid, on their importation into the United Kingdom, cannot legally be exported as British goods, and cannot be deemed to be British, although they may have been improperly so described in the Cocket by which they are accompanied.

15th April, 1850.

From Govt. 2d in con. 15th Apl. 1850, *Rev. Dept. No.* 326.

Vide C. O. 17th Jan. 1850.
See also C. O. 25th Feb. 1850.
,, *10th June* 1850.

23. The Government desire that it may be made a standing rule, not only in Cuddapah, but in all other Districts, that in every case in which a Grant, either in land or money, may be continued for life only, such limitation is to be clearly explained to the party; and that he is to be distinctly apprized that the Grant will not be renewed after his death.

25th April, 1850.

From Govt. 3d in con. 11th Apl. 1850, *Rev. Dept. No.* 329.

Vide C. O. 7th May 1849.
,, *1st July* 1850.

The Governor in Council permits Kamoordeen Ahommed to proceed to Mecca, with leave of absence for two years; but as the Allowance drawn by the applicant is not a personal, but a *service* Yeomiah, and will be paid to the Deputy performing the duties of the office for which it provides, he sees no necessity for applying to this Yeomiahdar's case, the Rules of the 26th April 1847.*

* *C. O. 10th May*, 1847.

Ext. Min. Con. 9th in con. 25th April 1850, *Rev. Dept. No.* 346.

1. The Right Honorable the Governor in Council observes, in reference to the explanation furnished in para. 3 of the letter from the Collector of Madras,† that the orders of Government adverted to—26th April 1847, No. 512, para. 2—‡ direct that the Rule observed in the case of the Carnatic Stipendiaries *for obtaining evidence of existence during absence*, should be applied to all other Pensioners applying for leave to proceed to places beyond the limits of European intercourse and observation; but it does not thereby follow that, in the case of a Yeomiahdar, or Civil Pensioner, it should be required of the party, previous to his departure from Madras, to furnish an accurate Descriptive Roll of his person through His Highness the Nabob. This course is specially applicable to Carnatic Stipendiaries, whose Allowances are paid under arrangements made in communication with His Highness, and the Government Agent at Chepauk.

† *28th Feb. in con. 11th Mar.* 1850.

‡ *C. O. 10th May* 1847.

2. In the case now before Government, the party—Syed Mahomed Sahib—appears to be the holder of a Civil Pension, paid by the Collector

of Madras, and it seems from Mr. Hudleston's letter, that a Descriptive Register is kept in his office, of all Yeomiahdars and Civil Pensioners drawing pay there, by which the identity of each party is ascertained before payment is made to him. All therefore that is necessary in such cases as that under comment, is, that the Collector, in submitting the Application, should himself furnish a Descriptive Roll of the Yeomiahdar, or Pensioner; but this Descriptive Roll should not be a mere extract from the Register above alluded to, but should contain a full and accurate description as to personal appearance, age, &c., of the Applicant *at the time when the application is made,* which it is evident may often differ materially from the description of the same party, as originally entered in the Register. The Collector should be instructed to pursue this course on all future occasions.

29th April, 1850.

Ext. Min. Con. 8th in con. 29th Apl. 1850, *Rev. Dept. No.* 340.

Vide C. O. 25*th May* 1848.

7. The Right Honorable the Governor in Council would observe, that all Choultries erected by private individuals, to which Endowments, either in land or money, have been, or may be, granted, by the State, must be considered as falling under the provisions of Regulation VII. of 1817, and therefore be subject to the control of Government, as prescribed in that Regulation. The orders of the Honorable Court of 3d June 1846* must also be understood as applicable to all such Institutions, and none will be endowed hereafter, which are of an exclusive character, and do not provide for the accommodation of all classes of the community.

* *C. O.* 25*th May* 1848.

27th May, 1850.

1. The Board of Revenue having resolved to cancel their Circulars of 23d September 1847, 15th March 1849, and 1st October 1849,† on the subject of Rewards to Informers of Concealed cultivation, &c., they have directed me to convey to you the following Rules, in substitution of those contained therein.

† *Omitted.*

I. If any information shall be given *at*, or *before,* the time of Jummabundy Settlement, relative to frauds committed by the Curnums, in regard to Concealed Cultivation, Moturpha, or any item of Land Revenue forming part of the annual Settlement, such as grazing tax, &c., such Curnums shall be liable to dismissal, and the

Collector will recommend, if he think proper, for the sanction of the Board of Revenue, that a Reward, not exceeding 50 per cent. of the Assessment of the land, or of the demand of Moturpha, &c., be given to the informant. No Reward will be sanctioned for information given after the Jummabundy of the whole District has closed.

II. The amount recovered shall, in all cases, be held in deposit, pending the orders of the Board of Revenue.

2. The above Rules will be introduced in the Hookumnamah of your District, and the Applications for payment of Rewards to Informers shall be made in the annexed form.

Application for Rewards to Informers of Concealed Cultivation.

Talook.	Village.	Name and occupation of Informer.	Name and occupation of accused.	When and by what Government Servant the fraud was investigated.	Nature, extent, and Teervah, of concealed cultivation.	Amount of concealed Moturpha.	Amount of concealed grazing tax or other Revenue dues.	Amount recovered.	Reward proposed.	Detailed Remarks.
1	2	3	4	5	6	7	8	9	10	11

10th June, 1850.

Ext. Min. Con. 28*th May in con.* 10*th June* 1850, *Rev. Dept. No.*531.

Vide C. O. 15*th Apl.* 1850.

2. The Government further desire, that it may henceforth be made a standing

rule, that in all Applications for the renewal of Service Yeomiahs, or for the payment of Arrears of such Yeomiahs, it is to be distinctly stated, whether the service for which those Allowances were originally bestowed, still continues to be kept up. The Board will not, for the future, forward to Government any Applications in which this explanation may not be furnished. It will of course be understood that Collectors are in no way to interfere with the performance of such services, but simply, on the occasions above noticed, to report whether, in point of fact, those services are, or are not, rendered.(*a*)

13TH JUNE, 1850.

Vide C. O. 16*th July* 1849.
See also C. O. 8*th Oct.* 1849.
,, 16*th Sep.* 1850.
F. Govt. 7*th in con.* 20*th May* 1850, *Rev. Dept. No.* 465.

Statements of the extent of Sugar Cane Cultivation are furnished annually to this office from several Districts, but with a view of securing uniformity, and the receipt of Returns from all the Provinces, as well as to render the Accounts as simple and convenient as possible, the Board of Revenue have directed me to circulate the accompanying form, and to request that you will submit annually, with your Settlement Report, a Statement prepared in conformity with it, in substitution of that which you may have hitherto furnished under special instructions from this office.

(*a*) *Note* 1. " 1. A question of importance having arisen, with respect to the right of succession to a Pension, lately enjoyed by a respectable Mahomedan; I am directed by the Board of Revenue to request, that you will obtain from the Mahomedan Law Officers of the Court of Sudder Udalut, and transmit to them, a reply to the following question.

Question.—Are the sons of a woman married under the ceremony termed 'Nikah,' equally entitled to succeed to their father's property, real and personal, with the sons of a woman married under the ceremony termed 'Shâdee,' and are they in all respects considered, in the eye of the Law, as legitimate as those born in 'Shâdee' marriages?

2. The favor of an early reply to this Letter is requested."—*Board of Revenue to Sudder Udalut,* 14*th Aug.* 1817, *No.* 1210.

Note 2. "*Answer.*—Under the Mahomedan Law, the children by a Nikâhee wife, are equally entitled to inherit the real and personal property of their father, with the children by a Shâdee wife, and they are considered, in all respects, equally legitimate with the children by a Shâdee wife."—*Sudder Udalut to Board of Revenue,* 21*st in con.* 25*th Aug.* 1817.

Statement of Sugar Cane Cultivation in the District of   in Fusly

TALOOKS.	Poonjah.				Nunjah.				Garden.				Total.				Price per 20 Maunds.					Remarks.
	Land.	Teervah.	Teervah Jasty.	Total.	Land.	Teervah.	Fussul Jasty.	Total.	Land.	Teervah.	Fussul Jasty.	Total.	Land.	Teervah.	Teervah Jasty and Fussul Jasty.	Total.	Jaggery.	Sugar Candy.	White Sugar.	Brown Sugar.	Raw Sugar.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
1 A. B......																						
2 C. D......																						
3 E. F......																						
4 &c......																						
Total Circar Villages..																						
1 Enamity lands in Circar Villages......																						The extent of land only should be entered in these columns.
2 Shrotrium Villages......																						
3 Mocassa do......																						
4 Surva Maunium do......																						
5 Jaury Zemindary, &c......																						
Total of Enamity, &c. lands..																						
Grand Total...																						

N. B.—Additional columns may be opened if necessary.

20TH JUNE, 1850.

Vide C.O. 21st Mar. 1844.

From Govt. 4th in con. 20th June 1850, *Financial Dept. No.* 548.

1. I am directed by the Board of Revenue to forward herewith, two modified forms of Applications for fresh expenditure, and to request that they may be substituted for those which accompanied the Circular from this office dated 21st March 1844.

2. Form No. 1 is intended for Establishments where there are receipts and disbursements, and No. 2 for those where there are no receipts.

3. The gross receipts and expenditure should be given for a period of *four* years, viz., for the three past, and the estimated amount for the year of application, as required by the previous forms.

4. The columns which are to be filled up by other Departments are to be left blank.

No. 1.

Year.	Revenues. Ordinary.	Revenues. Extraordinary.	Charges. Ordinary.	Charges. Extraordinary.	Total. Revenues.	Total. Charges.	Net. Surplus.	Net. Deficit.
1847-48…………								
1848-49…………								
1849-50…………								
1850-51 estimated.								

Extract from Home Dept. of Govt. of India. No.	Extract from Home Dept. of Govt. of India. Date.	Office to which the proposition refers.	Nature of Charge. Present Scale.	Nature of Charge. Proposed Scale.	Proposition. Permanent. Increase per Month.	Proposition. Permanent. Decrease per Month.	Proposition. Temporary. Period.	Proposition. Temporary. Increase per Month.	Proposition. Temporary. Period.	Proposition. Temporary. Decrease per Month.	Casual or Extraordinary.	Grounds of Proposition.	Local Government's Recommendation.	Orders of the Government of India. Home Dept. Remarks.	Orders of the Government of India. Financial Dept. Remarks.	Orders of the Government of India. Financial Dept. Orders.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
			R. A. P.	R. A. P.	R. A. P.	R. A. P.		R. A. P.		R. A. P.						

No. 2.

	Year.	Charges. Ordinary.	Charges. Extraordinary.	Charges. Total.
1847-48...........				
1848-49...........				
1849-50...........				
1850-51 estimated.				

Extract from Home Dept. of Govt. of India. No.	Extract from Home Dept. of Govt. of India. Date.	Office to which the proposition refers.	Nature of Charge. Present Scale.	Nature of Charge. Proposed Scale.	Proposition. Permanent. Increase per Month.	Proposition. Permanent. Decrease per Month.	Proposition. Temporary. Period.	Proposition. Temporary. Increase per Month.	Proposition. Temporary. Period.	Proposition. Temporary. Decrease per Month.	Casual or Extraordinary.	Grounds of Proposition.	Local Government's Recommendation.	Orders of the Govt. of India. Home Dept. Remarks.	Orders of the Govt. of India. Financial Dept. Remarks.	Orders of the Govt. of India. Financial Dept. Orders.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
			R. A. P.	R. A. P.	R. A. P.	R. A. P.		R. A. P.		R. A. P.						

24TH JUNE, 1850.

Ext. Min. Con. 1*st in con.* 10*th June* 1850, *Jud. Dept. No.* 346.

Vide C. O. 18*th Mar.* 1850.

The Right Honorable the Governor in Council observes, that by Section 39, Act VII., 1843, the provisions of Section 3, Regulation XIII. 1832, have been modified, and the power of a Session Judge has been limited to recommending to the Foujdary Udalut, the dismissal of Native Officers of Police, in those instances only in which *gross misconduct* may have come under his observation, in a case investigated by himself, or may have been reported to him by a Subordinate Judge, or Principal Sudder Ameen. Minor neglects and omissions are to be brought, by the Judge, to the notice of the Magistrate, to be dealt with by him as may seem to be required, subject to the supervision of the Board of Revenue, who, under Extract Minutes of Consultation 27th June 1820,* are vested "with the general superintendence, control, and revision, of all Native Revenue and Police Establishments."—It would, in the opinion of the Government, be altogether inexpedient, and contrary to the intention of Act VII. 1843, to concede any part of this general control and supervision to the Court of Foujdary Udalut, by allowing them, as requested in their Register's letter of 27th March last, "to sanction, upon the report of a Magistrate, the suspension, or dismissal, of any Native Officer, for misconduct in his Police capacity." * * * To prevent any further misapprehension upon the subject, he *(the Governor in Council,)* deems it proper to state explicitly, that Tahsildars, and all Native Functionaries, employed in the discharge of Police and Revenue duties, are amenable to the Board, in both capacities; and that it is incumbent on the Board to take cognizance of any complaints which may be made by the Head of a District against any of his Tahsildars, or other Revenue and Police Officers, for misbehaviour in either Departments; and after receiving from the accused a full explanation of his proceedings, to sanction his dismissal or suspension, on good ground being shown for the measure. The Right Honorable the Governor in Council considers that this exposition of the powers and duties of the Board, in respect to the supervision of Native Police Officers, will remove any difficulties such as those represented by the Court of Foujdary Udalut, and, this point being cleared, he reiterates† his determination not, for the future, to overlook any instances in which Officers in charge of Districts may, either in their Magisterial or Revenue charac-

**In con.* 6*th July* 1820, *Jud. Dept. No.* 276.

† *Vide C. O.* 18*th Mar.* 1850.

ter, fail to exercise that careful scrutiny and examination of all proceedings held on Reports made by their Servants in any grade or Department, which is so essential for the efficiency of the Public Service, and the due protection of the people.

1st July, 1850.

Vide C. O. 25*th Apl.* 1850.
,, 16*th Dec.* 1850.

* *In con.* 17*th June*, 1850, *Rev. Dept. No.* 555.

1. I am directed by the Board of Revenue to furnish, for your information and guidance, the following Rules in respect to female Yeomiahdars, or Pensioners, approved by Government in Extract from the Minutes of Consultation dated 5th June, 1850.*

I. That, on reasonable cause of suspicion, a Collector is empowered to call on a female Pensioner to prove her identity, by a personal appearance before him; and that, on her failure to do so within a given time, not only her Pension shall cease, but those persons who have certified her life, and drawn her Pension, shall be liable to the forfeiture of their own Yeomiahs or Enams, unless they can prove satisfactorily that she died subsequently to the latest period for which they may have certified her life, or received her Pension.

II. That the personal appearance of all females above the age of fifty years, be insisted upon, under the same rules which are in force in the case of male Pensioners.

2. The Board further direct me to state, that the personal inspection of female Pensioners under the first rule, is only to be resorted to on strong grounds of suspicion, and is then to be conducted in the manner the least likely to wound the feelings of the party interested.

1st July, 1850.

† *Annexed.*

1. Ordered, that copy of para. 9 of the foregoing† Extract from Minutes of Consultation, be circulated, for information and guidance, to all Collectors, with reference to the Board's Circulars dated 17th August 1815,‡ and 28th July 1836.

‡ *Vide Note* 1, *page* 219.

2. The Board likewise direct that, in all Statements forwarded to their office, or entered in the body of letters, the headings of each column should be fully written, as *Pagodas*, *Cully Fanams*, *Parahs*, *Mercals*, *Tooms*, *Goortoos*, *Vaylies*, *&c. &c.*

Ext. Min. Con. 25th June in con. 1st July 1850, *Rev. Dept. No.* 618.

9. The attention of the Board of Revenue is called to the orders conveyed in para. 8, Extract Minutes of Consultation 12th July, 1836,* and other orders to the same effect, which require that Native revenue terms should be employed sparingly, and that, when used, their meaning should be given in the margin. The present Report abounds with Native expressions, many of which, it is believed, are almost, if not altogether, confined to the Nellore District. The Board of Revenue will be pleased strictly to enforce the orders above quoted, and they will not for the future submit to Government any Reports in which those orders may not have been attended to. It should also be made a standing rule, that in all Reports from Districts in which the Cawney, or the Acre, is not the usual land measure, the proportion borne by the local Measures to one or the other of those Standards, should be invariably explained, either in the margin, or in the body of the Report.

* *C. O.* 28*th July*, 1836.

1st July, 1850.

From Hon'ble Court, 27th Mar. 1850, *No.* 22.

Vide C. O. 11*th March*, 1847.

51. We are of opinion that the Collectors should furnish the Commissariat Officers within their Districts, whether they be European, or Native, with a copy of the Price Currents as forwarded monthly to the Board, in order that they may know that their charges ought not to exceed those therein specified, however much they may be able, by good management, to obtain their supplies below the Collectors' rates.

Ext. Min. Con. 28th May 1850, *Mily. Dept. No.* 1966, *received from Govt. 13th June in con. 1st July* 1850, *Rev. Dept. No.* 579.

In accordance with the views of the Honorable Court, expressed in the 51st para., Resolved that Rules 2 and 3 of those established in Minutes of Consultation 23d February 1847,† No. 967, for the preparation of Price Currents for the Commissariat Department, and Military Board, be modified thus:

† *Vide C. O.* 11*th Mar.* 1847.

Rule II. At the commencement of each month, the Commissariat Officer of the District will forward to the Collector, two blank Price

Currents, containing lists of the whole of the articles usually required to be purchased by his Department.

Rule III. At the close of the month, the Collector will, after having the average wholesale and retail rates taken from the sales on market days during the month, at the principal places in the District, carefully filled in the Price Currents, forward one copy to the Officer Commanding the Division, for transmission to the Military Board, and return the other to the Commissariat Officer.

4th July, 1850.

Board of Revenue to Govt. 13*th June*, 1850, *No.* 249, (1154.)

In consequence of the introduction of the New Weights and Measures, under the Notification published in the Official Gazette of 1846, page 969, and of an application from the Collector of Rajahmundry,* for a Stamp for marking such Weights and Measures as are regulated in his office by the Standards furnished to him for the purpose, it appears to the Board of Revenue advisable that there should be a uniform Stamp for marking all Weights and Measures, tested in the Collectors' offices, to counteract fraud in illicit Weights and Measures. I am directed by the Board of Revenue therefore to request, that the Military Board may be authorized to frame a device for the required Stamp, and to suggest that their opinion be obtained respecting the metal of which it should be constructed, so as to be applied to Iron, as well as Brass and Copper Measures and Weights in use in the several Districts; and should the Government see no objection to this proposal, the Board recommend that a Stamp be sent to every District from the Arsenal, or Mint, with instructions for its use.

* 22*d May in con.* 13*th June* 1850.

From Govt. 27*th June in con.* 4*th July* 1850, *Rev. Dept. No.* 627.

Ordered that copy of the foregoing letter be furnished to the Military Board, who are requested to cause the required Stamps to be prepared at the Arsenal, and to distribute them to the several Districts, with instructions for their use.(*a*)

(*a*) The following is the device suggested by the Military Board, and approved by the Board of Revenue.

25th July, 1850.

Vide C. O. 25th Oct. 1849.

With reference to the Board's Proceedings dated 18th January 1849, I am directed to request you will furnish, with your annual Reports of the cultivation of Cotton in your District, a Statement in the accompanying form, showing the extent, *in Acres*, of Circar and Enam lands so employed, and the amount of Assessment thereon.

Statement showing the total extent of land cultivated with Cotton in the District of for Fusly.

No.	Talooks.	Circar Land.		Surva Enams.	Enams paying Quit Rent.		Total.		Remarks.
		Acres.	Assessment.	Acres.	Acres.	Quit Rent or Assessment.	Acres.	Assessment and Quit Rent.	
1	2	3	4	5	6	7	8	9	10
			RS. A. P.			RS. A. P.		RS. A. P.	

5th August, 1850.

Vide C. O. 30th Apr. 1832.
" *20th Dec.* 1841.

From Govt. 23d July in con. 5th Aug. 1850, *Rev. Dept. No.* 705.

I am directed by the Court of Wards to request you will furnish a List of all Minor Estates under Management in your District, at the commencement

of Fusly 1260, and to remind you that annual Reports of the management of each Estate must invariably be furnished, for the information of the Court and Government.

19TH AUGUST, 1850.

* 3d in con. 19th Aug. 1850, Jud. Dept. No. 489.

1. Under instructions from Government,* I am directed by the Board of Revenue to inform you, with reference to Act XXVI. of 1850, to enable improvements to be made in Towns, that it is the wish of the Government of India, that extreme caution should be exercised in giving effect to the provisions thereof.

2. The Law admits, if so desired, of a fund being raised for the object in view, by the levy of Town Duties. This method of taxation was introduced in consequence of the feeling of dislike which is known to exist in some parts of India to the imposition of a House Assessment. It must be left entirely to the people themselves to decide, in every instance, which mode of taxation they prefer; and the provisions of Sections III. and IV. will be strictly observed, and every practicable publicity given to the intended proceedings, so that there may never be any reasonable cause for dissatisfaction, or distrust, on the part of the people.

3. The Board request you will report what opening you see for the introduction of this Act in your District, and in what way you consider Town duties, if they be preferred to House Assessment, or other modes of raising a fund, might best be regulated.

4. At the same time, they do not wish you to make any immediate call on the people, but merely to observe the state of feeling in the larger Towns on the subject, and as soon as opportunity may arise, to propose the subject to the inhabitants, as one which they ought to undertake for their own comfort and convenience.

26TH AUGUST, 1850.

Vide C. O. 31st Aug. 1848.

Resolved, with reference to the Circular from this Office dated 31st Au-

gust 1848, that the last para. of the foregoing Extract from Minutes of Consultation be communicated to all Collectors, and their attention called to the report on Vaccination, and the orders of Government thereon, published in the supplement to the Fort St. George Gazette of 16th August 1850.

Ext. Min. Con. 2d *July in con* 26*th Aug.* 1850, *Pub. Dept. No.* 571.

Read the following letter and Memo. from the Secretary to the Medical Board, dated 22d May, and 8th June 1850.

10. Ordered also, that the Board of Revenue be requested to exhort the Collectors, especially of those Districts where the Returns of Vaccination for 1849 are unfavorable, to give their aid to the local Superintendents. Without the co-operation of the Revenue Officers, the Governor in Council is aware that the object of Government in the Vaccine Establishments, cannot be fully carried out.

5th September, 1850.

Vide C. O. 1*st Mar.* 1830.
,, 28*th Jan.* 1833.

* 27*th Aug. in con.* 5*th Sep.* 1850, *Rev. Dept. No.* 800.

1. I am directed by the Board of Revenue, under instructions from Government,* to request that from and after the present Fusly 1260. the rates of Batta to Hoozoor Servants on Circuit, may be fixed in the present currency, and paid at the rate of 3 annas and 9 pice per Cooly.(*a*)

Vide C. O. 14*th Aug.* 1848.
,, 30*th July*, 1849.

2. I am further directed to request that, in all Tuccavy Estimates which may, in future, be submitted by you, an additional column may be entered, showing the last year's revenue.

(*a*) "The Right Honorable the Governor in Council is of opinion that, as intended by para. 3 of the Extract Minutes of Consultation 27th August 1850, No. 800, the rate of Batta to be allowed to Public Servants when on Circuit, should be the same in all the Districts under this Presidency, viz. 3 Annas and 9 Pice per Cooly; and he accordingly directs that the Servants in Coimbatore, who are stated to have received hitherto less than the usual rate, be placed in this respect on the same footing with those in the other Districts."—*From Govt.* 12*th in con.* 19*th Dec.* 1850, *Rev. Dept. No.* 1166.

5TH SEPTEMBER, 1850.

Vide C. O. 28*th Jan.* 1850.
,, 21*st Nov.* 1850.

1. I am directed by the Board of Revenue to request that the Memo. showing the fluctuations in the revenue, which you were instructed by their Circular Order of 28th January 1850, to submit with your Demand Collection and Balance statement to 11th July each year, be furnished both in the English and Native languages.

2. You will be so good as to despatch to this office, as early as possible, a translate, in the Native language, of the Memo. which accompanied your Statement to 11th July 1850.

16TH SEPTEMBER, 1850.

Ext. Min. Con. 7th in con. 16th Sep. 1850, *Rev. Dept. No.* 850.

Read the following letter from the Civil Auditor, dated 15th July 1850, No. 23.

3. The backward state of the Audits in most cases is attributed by the Civil Auditor to the slowness with which replies are sent in by the local Officers, but it is incumbent upon that Officer to bring to the notice of Government any unreasonable delay in furnishing replies to his Audits, especially where it has prevented the final adjustment of the Accounts within the period prescribed by the Government, as it is to him that the Governor in Council looks for the successful discharge of this duty.

16TH SEPTEMBER, 1850.

Vide C. O. 13*th June* 1850.

See also C. O. 13*th July* 1826, *para.* 14.
,, 21*st Oct.* 1839.

I am directed by the Board of Revenue to request that your Jummabundy Report now due, as well as all future ones, may be transmitted in Mahratta. (Hindoovee.) as well as in English. It will thus form a valuable record in your office for your Native Cutcherry, and the Board will receive the Translation with the greater con-

fidence, as being under the signature of the Serishtadar of the District.(a)

10TH OCTOBER, 1850.

Ext. Min. Con. 2d in con. 10*th Oct.* 1850, *Rev. Dept. No.* 917.

Vide C. O. 3d Apl. 1850.
,, 17*th Oct.* 1850.

3. Referring to the long periods for which these Officers have been deprived of the benefit of their Service lands, extending in some instances, (Nos. 33 and 34,) to Fuslies 1231 and 1241, the Governor in Council directs that, in all cases in which such Enams are found to have become uncultivable, from causes beyond the control of the holders, the Collector should make immediate application to Government, through the Board of Revenue, for the grant of other lands in exchange.(b)

17TH OCTOBER, 1850.

Vide C. O. 10*th Oct.* 1850.

* 20*th Sep. in con.* 17*th Oct.* 1850, *Rev. Dept. No.* 892.

1. I am directed by the Board of Revenue to state, for your information, that with reference to Regulation VI. of 1831, the Government have ruled,* that *emoluments* annexed by the State to hereditary offices in

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(a) " The Board observe that the Acting Principal Collector was called upon to furnish a Hindoovee copy of his Jummabundy Report, and it does not occur to them that the preparation of the second copy for record in his own Cutcherry will entail much additional labor. Their object in calling for the Vernacular Report was two fold, first that the District Serishtadar might become acquainted with every circumstance stated in the Collector's English Report, and Secondly, to enable the Board to dispose of the annual Settlement Reports earlier, since much time has hitherto been occupied in their own Cutcherry in making a translation of every Jummabundy Report. The Collector will accordingly be pleased to comply with the requisition contained in the Board's Circular order of 16th September 1850."—*To Ag. Prin. Collr. Coimbatore, 4th Nov.* 1850, *No.* 2252.

(b) "The Acting Principal Collector is informed, that the orders of Government dated 2d October 1850, communicated to him from this office on the 10th idem, appears to them to refer to the Service Mauniums of every description of Village Officers, without distinction."—*To Ag. Prin. Collr. Coimbatore, 7th Nov.* 1850, *No.* 2273.

the Revenue and Police Departments, are not alienable, at the will of the holder, to other parties, even though they should undertake and perform the duties appertaining to the office; and a Collector would be fully warranted in rejecting any claim to the possession of a Village office, *and* its emoluments, founded on a private transfer, by sale or otherwise, and whether with or without the consent of the parties, on the ground that the Ruling Power does not sanction such alienations.

2. It has also been ruled by Government, with reference to Regulation XXIX. of 1802, that it is in the power of a Collector and Magistrate to uphold a Zemindary Curnum in possession of his office, until removed by the decree of a Civil Court.

3. The Board however expect that Collectors will not exercise this power, except their interference is urgently called for.

21st October, 1850.

Vide C. O. 23d Dec. 1850.

* *30th Sep. in con. 21st Oct.* 1850, *Rev. Dept. No.* 914.

I am directed by the Board of Revenue to inform you, under instructions from Government,* that all Estimates and Bills for repairs to Salt Pans, Chokies, &c., should, in future, be submitted for the sanction of Government, through the Department of Public Works.

14th November, 1850.

Vide C. O. 7th Aug. 1848.

I am directed by the Board of Revenue to call your attention to the Circular Order from this office dated 19th October 1815,(*a*) directing an occasional and unexpected examination of the Talook Trea-

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(*a*) *Note* 1.— "1. A letter lately received from the Collector in Trichinopoly, of which a copy is annexed for your information, has suggested to the Board of Revenue the possibility of abuses of a similar kind existing in the other Collectorates under their authority.

2. With a view to discover and prevent these abuses, the Board direct that you will henceforward make it a practice occasionally to inspect and examine the Treasuries of your several Tahsildars, without any previous intimation of your design of doing so, either in person, when you may have a convenient op-

suries of Collectors; and to request that the instructions therein contained may not be lost sight of.

21st November, 1850.

Vide C. O. 5th Sep. 1850.

In consequence of the want of uniformity in the various Statements forwarded, by the several Collectors, in reply to the requisition made by the Circular Order of 28th January 1850, respecting the annual fluctuations of Revenue, &c.; I am directed by the Board of Revenue to circulate the accompanying forms A to D, and to request that they may be filled up, and forwarded with the Demand Collection and Balance statement to 11th July in each year, commencing with the current Fusly 1260.

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portunity, or by the deputation of your Assistant, or some trusty Native Officer, from the Hoozoor.

3. Should any deficiency be at any time discovered, you will immediately proceed against the Public Servant, or Servants, responsible, or who may be proved to be concerned in the illicit use of the public money, according to the Regulations, and report the circumstances to the Board."—*C. O. 19th Oct.* 1815.

Note 2.—"1. Having received some information which induced me to believe that the Collections in the Conaud Treasury had been made use of by the Tahsildar, and the Officers under him; I have made arrangements to seize the Cash Chest, and Accounts of the Balance contained therein. The result of this seizure has proved the correctness of the information, and the amount against each Officer in the Talook is noted in the margin.* These sums have been since realized. I have also examined all the other Talook Treasuries, and I regret to say, that I am convinced that similar abuses have prevailed, although I have not been able to obtain specific proof thereof.

* *Omitted.*

2. I have deemed it my duty in the first instance to suspend the several persons noted in the margin, and solicit the Board will confirm their dismission from their respective situations."—*From Cellr. Trichinopoly, 30th Sep. in con. 9th Oct.* 1815.

A.

Comparative Statement showing the Demand for Fuslies 1259 *and* 1260.

Items.		Demand for Fusly 1259.	Demand for Fusly 1260.	Comparison.		Remarks.
				Increase.	Decrease.	
1		2	3	4	5	6
Land Revenue.	Permanent Settlement,....					
	Village Rents for more than 1 year,................					
	Amauny, including Rents for 1 year,............					
	Total..					
Extra Revenue.	Salt,....................					
	Sayer,..................					
	Abkarry,................					
	Sundry Small Farms and Licences,............					
	Moturpha,................					
	Sea Customs,............					
	Tobacco,................					
	Stamps,..................					
	Total..					
	Grand Total..					
	Sevoy Jumma..					
	Total..					

NOTE.—The causes of "increase" or "decrease" in every item, should be explained in the column of Remarks.

B.

Statement showing the Demand Collection and Balance for Fusly 1260.

	Items.	Total Demand or Settlement.	Deduct Collection within the Fusly.	Remaining Balance.	Subsequent Collection.	Balance.	Remarks.
	1	2	3	4	5	6	7
Land Revenue.	Permanent Settlement,...........						
	Village Rents for more than 1 year,..						
	Amauny, including Rents for 1 year,..						
	Total..						
Extra Revenue.	Salt,........................						
	Sayer,........................						
	Abkarry,......................						
	Sundry Small Farms and Licences,..						
	Moturpha,.....................						
	Sea Customs,..................						
	Tobacco,......................						
	Stamps,.......................						
	Total..						
	Grand Total..						
	Sevoy Jumma..						
	Total..						

Note.—The recoverable and irrecoverable portions of every balance, and other particulars, should be specified in the column of Remarks.

C.

Comparative Statement showing the Collections on account of Current Revenue and Arrears, for Fusly 1260.

	Items.	Fusly 1259.			Fusly 1260.			Comparison.						Remarks.
								Increase.			Decrease.			
		Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
Land Revenue.	Permanent Settlement,............													
	Village Rents for more than 1 year,..													
	Amauny, including Rents for 1 year,..													
	Total..													
Extra Revenue.	Salt,........................													
	Sayer,........................													
	Abkarry,........................													
	Sundry Small Farms and Licences,..													
	Moturpha,........................													
	Sea Customs,....................													
	Tobacco,........................													
	Stamps,........................													
	Total..													
	Grand Total..													
	Sevoy Jumma..													
	Total..													

NOTE.—The causes of "increase" or "decrease" in every item, should be explained in the column of Remarks.

D.

Statement showing the Demand Collection and Balance on account of Arrears of Revenue.

	Items.	Arrears at the commencement of Fusly 1260.	Within Fusly 1260.		Balance.	Subsequent Collections.	Balance.	Remarks.
			Collections.	Remissions.				
	1	2	3	4	5	6	7	8
Land Revenue.	Permanent Settlement,							
	Village Rents for more than 1 year,							
	Amauny, including Rents for 1 year,							
	Total..							
Extra Revenue.	Salt,							
	Sayer,							
	Abkarry,							
	Sundry Small Farms and Licences,							
	Moturpha,							
	Sea Customs,							
	Tobacco,							
	Stamps,							
	Total..							
	Grand Total..							
	Sevoy Jumma..							
	Total..							

NOTE.—The recoverable and irrecoverable portions of every balance, and other particulars, should be specified in the column of Remarks.

28TH NOVEMBER, 1850.

Vide C. O. 15th Mar. 1849, *para.* 3.

* *19th in con. 28th Nov.* 1850, *Rev. Dept. No.* 3017.

I am directed by the Board of Revenue to recall to your notice their Circular Order of 31st May 1832, and to inform you that Government have expressed their desire,* that Collectors generally would abstain from levying any new imposts under the head of Moturpha, until the question which is now under consideration, in respect to this tax, be settled.

2D DECEMBER, 1850.

Ext. Min. Con. 22d Nov. in con. 2d Dec. 1850, *Rev. Dept. No.* 1087.

Vide C. O. 28th Aug. 1849.

Read the following Extract from a Despatch from the Honorable the Court of Directors, addressed to the Government of India, in the Financial Department, No. 27, of 1850, dated the 10th July.

"19. We consider it so injurious to the Service that men who have been dismissed for misconduct from one Department, should be considered eligible for re-employment in any other Department, that we must entirely discountenance the practice. It is a wholesome check upon negligence and dishonesty for the Servants of Government clearly to understand, that probity and diligence are the only means of retaining employment under Government."

Resolved, that the foregoing Extract be forwarded to the Court of Sudder Udalut, and Board of Revenue, for their information and guidance, with a request that they will make the purport of the orders of the Honorable Court of Directors known to all the Servants in their respective offices, and that, in communicating it to the several Judges and Collectors, they will require them to give the utmost publicity to it in their Courts and Cutcherries, and throughout their Zillahs and Districts generally.

16TH DECEMBER, 1850.

Ext. Min. Con. 3d in con. 16th Dec. 1850, *Rev. Dept. No.* 1139.

The Right Honorable the Governor in Council is not prepared to accede to the proposal of the Board of Revenue, for relaxing generally, under certain conditions, the rule of 5th June last,† which requires the personal

† *Vide C. O. 1st July* 1850.

appearance, before the Collector, of all female Yeomiahdars, above 50 years of age. He will not object to allow exemption in special cases, but all such instances must be reported for orders, with full explanation as to the rank and position of the party, and the peculiar grounds on which the indulgence is claimed. It is however to be clearly understood, that the attendance of female Yeomiahdars under the rule, is to be required under such arrangements as shall cause them as little inconvenience as possible, and that they are not to be subjected to more publicity than may be absolutely necessary to establish their identity.

23D DECEMBER, 1850.

SALT RULES.

*Sanctioned by Govt.17th in con. 23d Dec.*1850, *Rev. Dept. No.*1191.

Vide C. O. 13*th July* 1826, *paras.* 23 *to* 25 *and* 42.
,, 8*th May* 1828.
,, 3*d May* 1832.
,, 11*th Feb.* 1833, *para.* 1.
,, 23*d July* 1838.
,, 21*st Oct.* 1850.

1. Advances for the manufacture of Salt shall continue to be made to the Manufacturers, according to local custom, as sanctioned by the Board of Revenue. An annual Statement shall be submitted in the form prescribed by the Board's Standing Orders of the 13th July 1826, paras. 23, 24, and 25. The Advances shall be made at the Hoozoor, and when the Manufacturers cannot conveniently attend, and the amount of the Advance is considerable, the Collector shall, whenever it be practicable, despatch one of his Assistants to repair to the Pans, and superintend the payments of the Advances.

2. During the period of manufacture, tom-toms shall be beaten at half an hour before sunset, to warn the Manufacturers to depart, they shall again be beaten at sunset, and all the Manufacturers shall then be required to leave the Pans by a prescribed route, so as to pass by the watching Peons, whose duty it shall be to ascertain that they do not carry away any Salt.

3. The Salt shall be delivered into store by measurement only, and not by Estimate—the measurement shall be conducted in the presence of the Manufacturer, the Accountant, and the local Superintendent at the Pans, and a receipt written by the Accountant, and signed by the local Superintendent, shall be given to the

Manufacturer, specifying the quantity, by measure, of Salt delivered by him into store.

4. All Salt thus delivered shall, (without any distinction as to the particular Manufacturer from whom it may have been received,) be secured in one common store, and be formed into heaps of a regular shape, on a raised platform.

5. Each Collector will cause, at all the Pans in his District, rectangular platforms of raised earth to be formed, three or four feet above the level to which water usually rises in the Monsoon, and sufficiently extensive to contain the whole quantity of Salt at the Pans. These platforms shall be as large, and as few in number as practicable, it being an object to secure as many heaps as possible upon the same platform. The earth to be dug for raising these platforms shall also be taken up in such a manner, as to form a deep ditch round each of them, leaving only one broad entrance, and on the centre of each there shall be a raised mound of earth for the Hut of the watching Peons.

6. Where it may not be attended with considerable expense and difficulty, these platforms should be surrounded by palisades, or hedges of prickly pear, aloes, &c., as well as by a ditch. At all events, they should be enclosed in some manner, and the entrance especially should be palisaded and guarded by a gate.

7. Within the enclosures surrounding each platform there shall be a separate space set aside for the express purpose of measuring the Salt.

8. The Salt shall be stored in heaps of 10 Garce, except in those Districts in which the Board of Revenue may, for special reasons, order otherwise. The Manufacturers shall not be obliged to give a surplus, before the actual measurement, on the plea of covering wastage, but a strict account of wastage on each heap shall be kept. The Salt Cotaurs shall be periodically visited by the Collector, or his Assistants, and one or more heaps measured in their presence. A record of these measurements shall be kept in the Collector's office, in the event of the Board of Revenue requiring explanation on the subject. A Quarterly Account Current of Salt transactions is to be furnished, in English and Hindoovee, according to the accompanying form A, with its 3 Enclosures B. C. D.

Dr. *Salt Account Current in the District of —*

			M.	S.	C.	M.
1849. July	12	To Balance of Quantity remaining in store at the end of last Fusly......				
1850 July	11	To Quantity manufactured and received into store.				
		To the end of last Quarter......				
		In this Quarter......				
		To Quantity gained by measurement in the Salt of 10 Garce Heaps.				
		To the end of last Quarter......				
		In this Quarter......				
		To Quantity of confiscated Salt.				
		To the end of last Quarter......				
		In this Quarter......				
		To Quantity of muster Salt.				
		To the end of last Quarter......				
		In this Quarter......				
		Total Indian Maunds..	......	..	..	

Dr. *Money Account Current for Salt fr*

			RS.	A.	P.	RS.
1850. July	11	To Sales for Inland Consumption.				
		To the end of last Quarter......				
		In this Quarter......				
		To Home Consumption.				
		To the end of last Quarter......				
		In this Quarter......				
		Total at 1 Rupee per Maund..				
		Do. at 15 Annas per do.				
		To Exportation.				
		To Calcutta on private trade.				
		To the end of last Quarter......				
		In this Quarter......				
		To Chittagong.				
		To the end of last Quarter......				
		In this Quarter......				
		To Fractions gained by Retail sales.				
		To the end of last Quarter......				
		In this Quarter......				
		To Fines, &c.				
		To the end of last Quarter......				
		In this Quarter......				
		To Refund of Extra Charges.				
		To the end of last Quarter......				
		In this Quarter......				
		To Recoveries of Advances made for Salt Manufacture.				
		To the end of last Quarter......				
		In this Quarter......				
		To Refund of Salt Manufacturers' share.				
		To the end of last Quarter......				
		In this Quarter......				
		Total Company's Rupees..	......	..	..	

...n 1st *April to* 11*th July* 1850, *of Fusly* 1259. *Cr.*

...0.			M.	S.	C.	M.	S.	C.
...ly	11	By Sales for Inland Consumption.						
		To the end of last Quarter......						
		In this Quarter................................						
		By Home Consumption.						
		To the end of last Quarter....................						
		In this Quarter.						
		By Exportation.						
		To Calcutta on private Trade.						
		To the end of last Quarter....................						
		In this Quarter.............................						
		To Chittagong.						
		To the end of last Quarter....................						
		In this Quarter...............................						
		By wastage occasioned in Fusly 1258, written off under the sanction of Government, as communicated in the letter of the Secretary to the Board of Revenue dated......						
		Balance in Store..	......	..	..			
		N. B.—By wastage occasioned in Fusly 1259.						
		To the end of last Quarter....................						
		In this Quarter..............						
		Total Indian Maunds..	....		..			

April to 11*th July* 1850 *of Fusly* 1259. *Cr.*

1850.			RS.	A.	P.	RS.	A.	P.
July	11	By Servants' Wages.						
		To the end of last Quarter....................						
		In this Quarter................................						
		By Saderwared, including Extra charges.						
		To the end of last Quarter....................						
		In this Quarter....						
		By Roossooms.						
		To the end of last Quarter						
		In this Quarter.......						
		By Salt Manufacturers' Share.						
		To the end of last Quarter						
		In this Quarter						
		By Advances for Salt Manufacture.						
		To the end of last Quarter....................						
		In this Quarter...............................						
		Total..	......	..	..			
		Net Revenue..						
		Total Company's Rupees..	......	..	..			

N. B.—1st Quarter to include 12th to 31st July, August and September.
2d Do. do. October, November, and December.
3d Do. do. January, February and March.
4th Do. do. April, May, June, and to 11th July.

B

Statement showing the Balance of Salt in the different Cotaurs in the District of ——— on the 11th July, 1850.

No. of Division.	Name of the Division.	Number of Cotaur.	Name of Cotaur.	Balance of Salt.	Total.	Remarks.
1	2	3	4	5	6	7
				M. S. C.	M. S. C.	

C

Statement showing the Quantity of Salt put into 10 *Garce Heaps, the Quantity sold, and remaining on hand, from* 1st *April to* 11*th July* 1850, *in the District of* ——————

Number.	Name of Division.	Number.	Name of Cotaur.	Number.	Name of Platform.	Quantity in Store as per last Quarterly Statement.		Quantity put into Store since last Quarterly Statement.		Total.		Salt Sold.				Wastage.			Per centage of the wastage.			Surplus.			Total sales, including wastage and deducting surplus.			Balance on hand.			
1	2	3	4	5	6	7		8		9		10				11			12			13			14			15			
						No. of Heaps.	Indian Maunds.	No. of Heaps.	Indian Maunds.	No. of Heaps.	Indian Maunds.	No. of Heaps.	Indian Maunds.	Seers.	Chittaks.	Indian Maunds.	Seers.	Chittaks.	Indian Maunds.	Seers.	Chittaks.	Indian Maunds.	Seers.	Chittaks.	Indian Maunds.	Seers.	Chittaks.	No. of Heaps.	Indian Maunds.	Seers.	Chittaks.

D

Statement showing the Salt Heaps sold from 1st April to 11th July 1850, in the Cotaurs of the District of——

No.	Name of the Division.	No.	Name of the Cotaur.	No.	Name of the Platform.	No. of Heap.	Of what Fusly.	Quantity in each Heap.	Quantity sold.	Excess.	Deficiency.
1	2	3	4	5	6	7	8	9	10	11	12
								M. S. C.			

9. The Salt heaps shall be stored in straight lines, upon the platforms, as near as possible to each other, space being left for only one person to pass between each heap.

10. These Rules shall be considered applicable as well to Salt intended for Exportation by Sea, as to Salt for Home Consumption, or Inland Sale; but Collectors may establish Pans for Exportation separate and distinct from those for Home and Inland Consumption.

11. The accounts of the Manufacturers shall be adjusted immediately on the Salt being heaped and secured in store, and after deducting any advances made, the balance due to them shall be paid without delay. If not attended with inconvenience to the people, it might be a further check upon the Servants at the Pan, to pay the Manufacturers the balance due at the Hoozoor, their accounts being adjusted there. If the Manufacturers cannot con-

veniently attend at the Hoozoor, and the amount due to them is considerable, the Collector shall, whenever it be practicable, depute one of his Assistants to repair to the Pans, and superintend the adjustments of the accounts and payment of arrears of Coodewarum on the spot.

12. The Superintendent at the Pans shall be held responsible for any difference between the quantity stored, as per receipts given to the Manufacturers, and the out-turn, allowing for wastage according to circumstances, to be regulated by the Collector, and remarked on in his accounts.

13. Each heap shall be numbered according to the order in which it is received in store, and the sale of the Salt shall take place in the order of the number attached to the heaps.

14. The price of Salt to Retail Dealers is one Rupee per Indian Maund, or 5 Mercals for 1½ Rupees. Wholesale Dealers, who are willing to purchase Salt by the heap, taking it as it stands, and the next in order of sale, shall be permitted to have it at the rate of 114 Rupees a Garce, or 6 Rupees below the established rate. A Statement of the wholesale prices of Salt prevailing in each District shall be furnished monthly, in accordance with the instructions contained in the Standing Orders of 13th July 1826, para. 42.

15. Under whatever Superintendent and Accountant a heap of Salt is opened, the whole of that heap shall, if possible, be sold off under the same Servants.

16. On each heap being sold off, a special account of its produce, written by the Accountant, and signed by the Superintendent, shall be furnished to the Collector; and if there is a deficiency exceeding the per centage for wastage fixed for each heap by the Collector, these two Servants shall be punished by fine or dismissal, unless they can satisfactorily prove that the deficiency was caused by unavoidable circumstances. A Statement of the wastage of Salt sold is to be furnished annually to the Board, in English, in the annexed form E, with a view to sanction being obtained for writing off the same in the accounts. Whenever the wastage at any Pan may exceed the per centage fixed by the Collector, explanation of the cause should be afforded in the last column.

E

Statement showing the quantity of Salt sold, and the Wastage on the quantity stored, in the District of , for Fusly 1259.

Name of the Cotaur or Depôt.	Fusly in which stored.	Quantity stored.		Quantity sold.	Wastage.		Per centage of Wastage for each Cotaur fixed by the Collector, as per para. 16 of the Salt Rules.	Explanation of the cause of Wastage.
		In each Fusly.	Total.		Amount of Wastage.	Centage.		
1	2	3	4	5	6	7	8	9
		M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.		

17. In receiving and disposing of Salt by measurement, the universal measure throughout the Territories under this Presidency shall be the Mercal of 828⅓ cubic inches—8 wide and 16½ deep—being 28⅓ cubic inches in excess of the standard fixed for other articles, 1 Garce of 400 Mercals being considered equal to 120 Indian Maunds. The Mercal is to be struck, and not heaped on any account, neither is the Salt to be pressed into the Mercal. The Parrah is to be entirely discontinued, except where it has been specially authorized by the Board.

18. It being a material object to limit the retail sale of Salt at the Pans, it is determined that not less than five Mercals of Salt shall be sold to any one person, except where the Board of Revenue may specially authorize a smaller quantity to be sold.

19. No Salt shall be sold before sun rise, nor after five o'clock in the evening, and it shall be the duty of the watching Peons on

each platform to exclude every other person from these enclosures, from sun set until sun rise.

20. No Lumbadies or other inland wholesale Merchants shall be allowed to encamp within 100 yards of any Salt platform, heap, or pan, and during their continuance in the vicinity of any pan, the Watching Peons shall be specially attentive to the preceding Rule. The Watching Peons shall not allow any quantity of Salt whatever to be either measured or removed from a platform, until the Rowannah, or other delivery Certificate, for it, is previously produced to them.

21. No Peons, or other persons, shall be deputed to meet Lumbadies, or other wholesale inland Dealers; nor shall any inducement whatever be held out to them, to resort to one pan in preference to another.

22. The Collectors of those Districts whence Salt is exported to Bengal on private Trade, shall submit, at the end of every month. a Statement, in the accompanying form F, showing the different Ports whence Salt can be exported on private Trade to that Presidency, and the quantity in readiness for that purpose.

F

Statement showing the Quantity of Salt in store available for Exportation to Calcutta on Private Trade, at each of the several places of Export in the District of

Places at which Salt is available for export by Sea.	Quantity to be exported in 1850-51.	Quantity already exported.	Quantity remaining to be exported.	Quantity at present in Store, and available for export.	REMARKS.
1	2	3	4	5	6
	M. S. C.	M. S. C.	M. S. C.	M. S. C.	

23. Sales of Salt for export by sea shall, as heretofore, be conducted by weight, at the rate of 1 Garce for every 120 Indian Maunds of 3,200 Tolas each.

24. Salt intended for private Trade to the Calcutta market, shall be delivered to exporters at 15 Rupees per 100 Indian Maunds, or 18 Rupees a Garce, inclusive of shipping charges; and these exports shall be confined to such Vessels only as, being square rigged, and of not less than 200 Tons, are of such a class that they must necessarily either take a Pilot on entering the Hooghly, or vitiate their Insurance.

25. No shipment of Salt on private account, should be allowed on the same Vessel on which Salt is being imported in part of a Government Indent.

26. A sealed packet containing a sample of the Salt exported to Calcutta or Chittagong on a Government Indent, shall be forwarded by every Ship laden for either of those Ports with Salt. If the Salt prove inferior to the sample, the Collector's Certificate shall prove null and void, but if equal in quality, the Salt will be paid for on delivery.

27. In entering the "Charges of Manufacture," only those on the quantity actually *sold* are to be entered, and not the charges on the gross quantity *manufactured*.

28. In the Salt Accounts, the sales for Home and Inland Consumption shall be carefully distinguished, and the latter again subdivided into two heads "For other Districts," and "Foreign States." By Home sales are always to be understood sales of Salt for the consumption of the District within which such Salt may be manufactured and sold, and by Inland sales those for the supply of other Districts, or of the Territories of Native States.

29. A Quarterly Statement of the sales of Salt is to be furnished to the Board, in English, in the accompanying form G.

G

Comparative Statement showing the quantity of Salt sold for Home and Inland consumption, its price per Maund, and the proceeds realized from its sale, within the District of for the Quarters ending 31*st July* 1849, 1850, *and* 1851, *respectively.*

Home or Inland Consumption.	1st May to 31st July 1849.			1st May to 31st July 1850.			1st May to 31st July 1851.			Remarks.
	Quantity of Salt.	Rate of price per Indian Maund.	Amount.	Quantity of Salt.	Rate of price per Indian Maund.	Amount.	Quantity of Salt.	Rate of price per Indian Maund.	Amount.	
1	2	3	4	5	6	7	8	9	10	11
	M. S. C.	R. A. P.	R. A. P.	M. S. C.	R. A. P.	R. A. P.	M. S. C	R. A. P.	R. A. P.	
For Home Consumption,........										
Inland { Other Districts }										
Inland { Foreign States. }										
Total...										
Grand Total..										

30. A Statement in the accompanying form H, showing the balance of Salt at the beginning of the year, the quantity manufactured and sold during the year, and the balance in store at its close, with the financial results of this source of revenue for five previous years, is to be forwarded with the Report on the Extra Sources.

H

Statement showing the Balance of Salt on hand at the beginning of the year, the Quantity manufactured and sold during the year, and the Balance in Store at its close, with the Financial Results of this source of Revenue from Fusly 1251 *to* 1256.

Fuslies.	Balance on hand at the commencement of the year.	Quantity manufactured during the year, including gain by measurement, spontaneous and smuggled Salt, &c.	Quantity stored annually from the manufacture of the previous and current years, including gain by measurement, spontaneous and smuggled Salt, &c.	Total in Store as per columns 2 to 4.	Quantity sold during the year.						Wastage.	Total columns 6 to 12.	Balance in store at the close of the year, or difference between columns 5 and 13.	Gross Revenue derived from the sale of Salt in column 13.	Deduct charges of all descriptions exclusive of recoverable advances.	Net Revenue.	REMARKS.
					Quantity sold for consumption within the District.	Quantity sold for consumption within the Madras Territories, exclusive of column 6.	Quantity sold for transportation across the Frontier, for the supply of the Native States in the interior.	Quantity sold to French Government.	Exportation by sea. Under requisition from Government.	Exportation by sea. On private account, whether to Calcutta or other places.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.	R. A. P.	R. A. P.	R. A. P.	
1251																	The rates at which Salt was sold in each year for Inland Consumption, for exportation by sea, and supply to the French Government &c., should be mentioned in this column.
1252																	
1253																	
1254																	
1255																	
1256																	

31. The Collectors shall also furnish, with their Extra Revenue Reports, annual Statements, in English, in the accompanying Forms I to L.

I

Comparative Statement showing the quantity of Salt manufactured at each of the Pans of the District of .

No.	Name of the Pan.	Place of manufacture.	Quantity manufactured in Fusly 1259.	Quantity manufactured in Fusly 1260.	Comparison.		Remarks.
					Increase.	Decrease.	
1	2	3	4	5	6	7	8
			M. S. C.	M. S. C.	M. S. C.	M. S. C.	This column is to explain the cause of the increase or decrease in the manufacture at each Pan.

J

Statement showing the Places to which Salt has been Exported, whether by Land or Sea.

Supplied to other Districts.				Supplied to Foreign States.				Exported by Sea.				Total of columns 4, 8 and 12.
Names of the Districts.	Quantity.	Rate per Garce.	Value.	Names of Foreign States.	Quantity.	Rate per Garce.	Value.	Names of Places.	Quantity.	Rate per Garce.	Value.	
1	2	3	4	5	6	7	8	9	10	11	12	13
	M.S.C.		R.A.P.		M.S.C.		R.A.P.		M.S.C.		R.A.P.	R.A.P.
Bellary Cuddapah Salem &c.				Hydrabad Mysore Bombay Presidency				Chittagong Calcutta				

K

Statement showing the particulars of Money transactions, in Receipts and Disbursements on account of Salt, for Fuslies 1259 *and* 1260.

PARTICULARS.	Fusly 1259.	Fusly 1260.	Comparison of the two Fuslies. Increase	Decrease
	R. A. P.	R. A. P.	R. A. P.	R. A. P.
RECEIPTS.				
Balance of Cash in hand at the commencement of the year,..				
Cash by Sales for Consumption within the District,..........				
Cash by Sales to other Districts,..............................				
Cash by Sales to Foreign States,..............................				
Cash by Exports by Sea,..				
Refunds of Sibbendy Charges,................................				
Refunds of Coodewarum for Salt supplied to the French Government,..				
Refunds of Tuccavy,..				
Refunds of Maramut Charges,................................				
Fines,..				
Smuggled Salt,..				
Refunds of Extra Saderwared,................................				
Refunds of Charges of Collection,..........................				
Gain by Exchange,..				
&c. &c. &c.				
Total Receipts, Rupees....				
DISBURSEMENTS.				
Salary of the Establishment,................................				
Coodewarum,..				
Tuccavy repayable,..				
Repairs,..				
Value of Salt supplied to the French Government,...........				
Roossooms to De'vastanums, &c..............................				
Extra and Saderwared Charges,..............................				
Charges of Export,..				
Reward for Seizure of smuggled Salt,......................				
Shipping Charges for Salt exported to the French Territories,				
Yeomiah or other Allowances,................................				
Value of Salt purchased from other Districts,..............				
Salt Compensation,..				
Hire of Boats,..				
&c. &c. &c.				
Total Disbursements, Rupees....				
Balance on the 11th July. Rupees...				

L

Statement showing the annual Sales of Salt.

No.	Fuslies.	Home Consumption.		Inland Consumption.		Supplied to Foreign States.		Exported by Sea.		Total.		REMARKS.
		Quantity.	Value	Quantity.	Value	Quantity.	Value	Quantity.	Value	Quantity.	Value	
	1	2	3	4	5	6	7	8	9	10	11	12
		M. S. C.	R. A. P.	M. S. C.	R. A. P.	M. S. C.	R. A. P.	M. S. C.	R. A. P.	M. S. C.	R. A. P.	
	1250											
	1251											
	1252											
	1253											
	1254											
	1255											
	1256											
	1257											
	1258											
	1259											
	Total..											
	Average..											
	1260											
	Increase..											
	Decrease...											

ADDENDA.

Note 5 *to C. O.* 3*d Aug.* 1840, *page* 291. "I am directed, in repy to your letter of 27th November 1850,* to inform you that, though the Circular Order issued from this office on the 3d August 1840, does not distinctly state that the removal of a Tahsildar to an office of *inferior* rank, should be made only after sanction received from the Board; yet, with reference to the opinion expressed by Government in their orders of 19th May 1835,† adverted to in the Board's Circular of 27th March 1837, the Board consider that the spirit of those orders require that a Tahsildar should not be degraded to an office of inferior rank, without their sanction. At the same time I am directed to state, that except in cases of dismissal, the Board will always be prepared to support the authority of the Collector, and uphold the measures which he may show to be necessary for securing the efficiency of the Public Service, by the removal of incompetent, or the punishment of idle, Servants."—*To Collr. Salem,* 16*th Dec.* 1850, *No.* 2597.

* *In con.* 16*th Dec.* 1850.

† *Vide Note to C. O.* 27*th Mar.* 1837.

Note 16 *to C. O.* 16*th July* 1846, *page* 405. "*Answer of the Pundits of the Court of Sudder Udalut.*—The Hindoo Law books Vignanaswareyem, &c. declare, that in case of the birth of a child in the course of nature, to a party who had previously made an adoption, the adopted son shall receive only one-fourth of the property of the adoptive father. Consequently, the adopted son referred to in the question, is entitled to one-fourth of the property mentioned in it."—*Sudder Udalut to Govt.* 19*th Mar.* 1847, *recd. from Govt.* 25*th Mar. in con.* 15*th Apl.* 1847, *Rev. Dep. No.* 409.

APPENDIX.

No. 1.

Rules framed by Government, for the guidance of the Governor's Agent, in Ganjam, and Vizagapatam, respectively; under Act No. XXIV. of 1839.

CRIMINAL JUSTICE.

Vide C. O. 5th Feb. 1846.

RULE I. *Clause 1st.* In the administration of Criminal Justice, the Governor's Agent shall exercise the powers of Magistrate, Subordinate and Sessions Judges, respectively, according to the Madras Code of Regulations, and the Acts of the Supreme Government applicable to that Presidency; subject to the modifications hereunder specified.

Clause 2d. In cases in which, according to the said Code and Acts, the Magistrate, or Subordinate Judge, is competent to pass sentence, the Agent may pass sentence, to the extent prescribed by the said Code and Acts, without reference to any authority; subject, however, to the ultimate revision of his proceedings, in such cases, by the Foujdary Udalut, as hereinafter provided.

Clause 3d. The Agent shall not be required to take a *Futwa.* But where the crime is not punishable under the said Code or Acts, he shall be guided, in the punishment thereof, by the Mahomedan Law, as explained by the Court of Foujdary Udalut, to whom, on this point, he is to refer, by letter, for instructions.

Clause 4th. In cases in which, according to the said Code and Acts, the crimes are punishable by no Authority inferior to the Zillah Court of Sessions, if the Agent acquits the Prisoner, he shall release the accused immediately, unless he deems it necessary to hold him to security. But if he convicts, he shall proceed as provided in the two following clauses.

Clause 5th. If the offence, according to the said Code and Acts, is such as would render the trial not referrible by a Sessions Judge to the Court of Foujdary Udalut, the Agent shall, by letter, submit to the

Court of Foujdary Udalut, a summary of the evidence, a statement of the grounds for the conviction, and his opinion as to the punishment to be passed, on each Prisoner, respectively ; and the Court of Foujdary Udalut shall be competent to confirm, modify, or annul, such proposed sentence, calling for the proceedings, or otherwise, as may be found necessary. In such cases, the Agent shall pass no sentence, until the orders of that Court are received ; and shall then pass sentence in strict conformity with their instructions.

Clause 6th. If, according to the said Code and Acts, the offence is such as would render the trial referrible by a Sessions Judge to the Court of Foujdary Udalut, the Agent shall proceed as a Sessions Judge is thereby directed, in order that the Foujdary Udalut may dispose of the trial under Section V. Act XXIV. of 1839.

Clause 7th. In the trial of all such offences as are punishable under the said Code and Acts, by no Authority inferior to the Zillah Courts of Sessions, the Agent is empowered, if he see fit, to call in the aid of one or more Native Assessors.

Rule II. In trials held before the Agent, or his Subordinates, the proceedings shall be conducted in such manner as the Foujdary Udalut may prescribe.

Rule III. The Agent shall be competent to delegate to any of his Assistants, the whole, or any part, of the powers of Magistrate, and Subordinate Judge respectively, as defined in the Madras Code, and in the Acts applicable to that Presidency, which they shall be competent to exercise within such part of his jurisdiction as he may appoint ; subject, in all cases, to the control of the Agent, who, with or without complaint, may, at his discretion, confirm, modify, or annul their sentences ; liable however to the established periodical revision of his and their proceedings, by the Foujdary Udalut, as hereinafter provided.

Rule IV. Tahsildars, ex-officio, and such other persons as the Agent may appoint, shall be competent to exercise, under the special control of the Agent, and his Assistants, the same Police powers, and Judicial authority, as are vested in Tahsildars, or their Subordinates, under the said Code and Acts ; and in the exercise of their duties as Police Officers, they shall conform to the Rules therein contained.

Rule V. In petty offences, such as abusive language, slight trespass, and inconsiderable assaults, the Agent and his Assistants are authorized, at their discretion, to refer such charges for investigation by a Punchayet, so far only as regards the guilt, or innocence, of the accus-

ed, and the crime of which they are guilty. In cases of conviction, by the verdict of the Punchayet, the punishment to which the offender may be liable, under the said Code and Acts, or the Mahomedan Law, shall be awarded against him by the Officer making such reference.

Rule VI. The Court of Foujdary Udalut shall prescribe the forms, and fix the periods, for the transmission of such Reports, Calendars, or other Statements, as they may deem necessary to be made by the Agent, as regards the Criminal proceedings held by himself, and his Subordinates; and he shall comply therewith. But the Court of Foujdary Udalut shall restrict their number and extent, as much as may be consistent with a general but efficient supervision. All orders passed on these Returns by the Court of Foujdary Udalut, shall be carried into effect by the Agent.

CIVIL JUSTICE.

Rule VII. The Agent and his Assistants are required to encourage all persons to refer their disputes to private Arbitration or Punchayet, without coming into Court.

Rule VIII. Parties, by mutual consent, shall be at liberty, at any stage of the proceedings, to settle all Suits by Razeenama, upon both parties making it a record in the Court where the Suit is filed. But the Plaintiff shall be entitled to receive back the institution Stamp duty, only when it is so filed before the completion of the pleadings.

Rule IX. No Vakeels shall be attached to any of the Courts; but parties shall be allowed to conduct their business in the Courts, either in person, or by their own special Mooctiars; and Suits for the remuneration of such Mooctiars, shall not be received or filed in any Court.

Rule X. The laws contained in the Madras Code, and in the Acts applicable to that Presidency, respecting Stamps and institution Fees, shall continue in operation in the Agent's jurisdiction.

Vide C. O. 5*th Feb.* 1846.

Rule XI. Estates of Minors, and other incapacitated persons, will be managed by the Agent, with the sanction of Government, under the orders of the Board of Revenue, without Regulation V. of 1804 being made specially applicable to the Agent's jurisdiction.

Rule XII. *Clause 1st.* The Agent is empowered to appoint any of his Principal Native Officers, or, with the sanction of Government, any other duly qualified persons, to exercise, in such places, and within such portion of the jurisdiction assigned to the Agent, as he may consider

proper, the Judicial and other powers vested in District Moonsiffs by the Madras Code, and the Acts applicable to that Presidency; subject to the modifications contained in these Rules.

Clause 2d. Such Moonsiffs shall not, for the present, have cognizance of any Suits for real or personal property, exceeding in value 300 Rupees; or for land paying revenue, the annual produce of which exceeds 300 Rupees; or, exempted from revenue, of which the annual produce exceeds Rupees 30; nor shall they, at any time, have cognizance of any Suit, in which any Zemindar or Bessoye, or other Feudal Hill Chief, may be concerned; nor of suits, *in formâ pauperis;* except such *in formâ pauperis* as the Agent, or his Assistants, may specially refer for decision, to them.

RULE XIII. *Clause 1st.* With the single exception of the particular Suits specified in the preceding Rule, which are cognizable by such District Moonsiffs as are there described, all Civil Suits, of whatever description or value, in which the real property sued for may be situated; or, in other cases, in which either the cause of action shall have arisen, or the Defendant may at the time, be a fixed inhabitant within the Agent's jurisdiction, shall be instituted, *in the first instance,* in the Court of the Agent alone; and the Agent, and (solely upon reference by him of Suits to them,) his Assistants, are hereby vested with the same powers to try and determine such Suits, as are vested by the Madras Code, and the Acts applicable to that Presidency, in the Civil, Subordinate, and Principal Sudder Ameen's Courts; or in Collectors, respectively; subject to the modifications in these rules contained.

Clause 2d. The Agent himself shall alone be competent to try and determine Suits for real or personal property exceeding 5,000 Rupees, or for lands paying revenue, of which the annual produce exceeds Rupees 5,000, or exempted from it, of which the annual produce exceeds Rupees 500. But he shall have the power of either deciding himself, or referring for decision to his Assistants, all Suits for a less value; excepting, however, cases of succession to Hill Zemindaries, or other landed possessions on feudatory tenures, respecting which he shall observe the following Rules.

Clause 3d. On the death of any Proprietor, the Agent shall personally investigate all claims to the succession to Hill Zemindaries, or other landed possessions held on feudatory tenures; and shall, through the Board of Revenue, submit the result of his inquiry, for the orders of Government; who, should there be more than one claimant, will exercise their inherent right to select, as successor, the one among them most acceptable to the people, and best qualified to fulfil the duties of the situation. But this shall not affect the suc-

cession to Estates, held under the Sunnud-i-milkeut Istimrar.*

* See Appendix No. 6.

Rule XIV. From decrees in all original Suits, an Appeal shall lie from the Courts of the Moonsiffs, and from the Courts of the Assistants, to that of the Agent; provided the Petition of Appeal be preferred to him within six weeks after the date of passing the decree; or the Appellant can show just and reasonable cause, to his satisfaction, for not having preferred it within that period.

Rule XV. The Agent is authorized to refer to his Assistants, for decision, all Appeals to him from the decisions of the District Moonsiffs; and the decree of the Assistant in such Appeals shall be final; excepting in cases where, for reasons to be recorded, the Agent shall think the ends of justice require the admission of a Special Appeal.

Rule XVI. When an Appeal shall be preferred from the Moonsiff's, or the Assistant's, decisions, it shall not be necessary to summon the Respondent, in the first instance; but, forthwith, the original record of the proceedings in the case shall be called for, and if, after the perusal of the record of the original Suit, and Petition of Appeal, the Officer hearing the Appeal shall see no reason to alter the decision appealed from; it shall be competent to him to confirm the same, and to communicate such confirmation, through the Court from whose judgment the Appeal was made, to the Respondent, with a view to enable such Respondent to take immediate measures for the execution of the decree. Should the Officer hearing the Appeal, on the contrary, see cause not to adopt such proceeding, he will cause a notice to be issued to the Respondent, and proceed therein, as directed by the Madras Code, and Acts applicable to that Presidency, modified by these Rules.

Rule XVII. The Agent, or Assistant, as the case may be, is empowered to call for further evidence in any case appealed, or to refer the Suit back to the Officer who originally decided it, for further evidence, and for a decree *de novo*. The Agent is likewise empowered, on the application of any party in a Suit decided by a Moonsiff, or an Assistant, but not appealed, to direct a review of judgment; provided sufficient cause be shown, and the application be preferred within six weeks, or satisfactory cause given why that period has been exceeded; and the Agent is further competent to authorize a Moonsiff, or an Assistant, to review his own judgment on sufficient ground assigned, and also to remove to his own, or any other Court in the jurisdiction, by precept under his official seal and signature, any Suit which may be depending in a lower Court, recording his reasons for so doing.

Rule XVIII. All decrees passed by the Agent, on Appeals from decrees of his Subordinates, shall be final. The Court of Sudder Uda-

lut having the power, on special grounds, to require him to review his judgment, as directed by them.

Rule XIX. From all decrees upon original Suits, passed by the Agent, (with the single exception specified in the following Rule,) an Appeal shall lie to the Court of Sudder Udalut, to be disposed of as provided in Section VI. Act XXIV. of 1839; provided such Appeal is preferred, either to the Agent, or the Sudder Udalut, within 3 months after the Agent's decision; or after that period, if sufficient cause can be assigned to the Sudder Udalut for any delay which may have occurred; by Petition, on the prescribed Stamp, and subject to the other Rules required in other Appeals, to the Sudder Udalut, as provided in the Madras Code, and Acts applicable to that Presidency.

Rule XX. From decrees of the Agent in Suits wherein the landed possession of a Zemindar, Bessoye, or other Feudal Hill Chief, may have formed the subject of litigation, an Appeal will lie to the Governor in Council alone.

Rule XXI. In cases in which a witness may reside at a considerable distance, or may be unable from sickness, or other cause, to attend the Court, his deposition may be taken by the nearest Assistant Moonsiff, (or other person entrusted with the powers of Moonsiff,) on written interrogatories to be transmitted by the Court.

Rule XXII. All Civil process of the Courts situated within the Agent's jurisdiction, shall be served through the Head Man of the Village, or Estate, where the defendant may reside; or through the Jemadar of the Court, by whom it shall be returnable, on a fixed day, with an Endorsement certifying the manner in which it may have been served.

Rule XXIII. *Clause* 1*st*. With the exception of the Court of the Agent, which shall be at liberty, in the execution of decrees, to employ an Assistant, or Moonsiff, all decrees of other Courts within his jurisdiction, shall be carried into effect by the Court by which the Suit may have been decided.

Clause 2d. Decrees shall be executed by an order addressed to an Officer of the Court, or the Head Man of the Village in which the debtor may usually reside, or where the property may be situated. If the decree be for personal property, or a sum of money, by causing the specific thing to be delivered, or the value of it, or the sum of money decreed, to be levied by the public sale by auction of a sufficient portion, or, if requisite for the satisfaction of the decree, the whole of the lands, houses, and all effects, either real or personal, belonging to the party against whom the judgment may have been given, or by the attachment of his person, or, where it may be necessary, both by the sale

of his property and effects, and the attachment of his person. But no sale of any *landed* property, attached in execution of a decree, shall be legal, unless the authority of the Governor's Agent for such sale, shall have been previously obtained.

Clause 3d. Decrees against such Rajahs and other Chiefs, as the Agent may except from the ordinary process, shall be executed, under such Rules as may be specially provided, with the sanction of Government.

RULE XXIV. *Clause 1st.* The Agent and his Assistants are authorized, at the requisition of *either* party, to refer Suits, for decision, to Punchayets, to consist of three or five persons, to be selected by the Agent, or Assistant, after the Plaintiff and Defendant have had notice, and the Witnesses have been assembled. The Plaintiff and Defendant, or their Mooctiars, shall each be permitted to challenge any Members of the Punchayet, and on giving sufficient reason for the challenge, another person or persons shall be selected, to supply his or their place. Punchayets assembled under these Rules shall be guided by the Enactments for District Punchayets, contained in the Madras Code of Regulations, and Acts applicable to that Presidency; except as they are modified by these Rules. When a Punchayet has been nominated, the Agent, or his Assistant, shall immediately direct a Goomashtah to attend the Punchayet, whose duty it shall be, under the direction of the Punchayet, to record their proceedings and award. The Agent, or Assistant, shall then direct them to proceed forthwith to some convenient place, in his Cutcherry, or adjoining it, to investigate the matter at issue. When the pleading shall have been closed, and evidence taken, the Punchayet shall direct the Goomashtah and parties to retire, and shall consult and decide on their award; and when they have come to a decision, they shall recall the Goomashtah to record the award, which award, having been duly attested with their signature, they shall deliver to the Officer appointing the Punchayet; by whom, if approved, a decree in conformity therewith shall be passed, which decree, in cases where the Punchayet has been assembled by a Subordinate, shall, previous to its execution, be submitted to the Agent, who shall confirm the award, excepting in the cases enumerated in the ensuing Clause.

Clause 2d. Such decree shall not be set aside, unless partiality or corruption shall be proved against the Punchayet, or unless the award shall be contrary to the Common Law of the Country, or the Madras Code, or Acts applicable to that Presidency, modified by these Rules. But independent of these reservations, an Appeal, by right, shall lie to the Authority directing the reference to the Punchayet, from *all* de-

cisions of Punchayets, in those cases where *both parties* may not have agreed to the reference to that Tribunal.

Rule XXV. The Agent will submit to the Court of Sudder Udalut half yearly Statements of the number of causes filed, and disposed of, by himself and his Assistants, and by the Moonsiffs; prepared in such form as may be by them prescribed.

REVENUE RULES.

Rule XXVI. *Clause 1st.* In conducting their local duties in the Revenue Department, the Agents of the Governor will be guided by the Rules hitherto in force, and exercise the same powers as are vested by Regulation in the Collectors of Land Revenue, both as regards the realization of the public revenue, and the trial of the Public Servants charged with malversation and corruption.

Clause 2d. The Agents and their Assistants will continue, in their revenue capacity, subject to the control and orders of the Board of Revenue.

Clause 3d. It shall not, however, be incumbent on the Board of Revenue to interfere, except in matters referred to them by the Agent, unless a strong necessity for such interference should appear; and in cases of the nature described in Regulation IX. of 1822, tried by the Agents, a Record of the proceedings is dispensed with, and a full explanation by letter only will be required.

GENERAL RULES.

Rule XXVII. All process, Civil or Criminal, issued at the instance of any Authority situated beyond the Agent's jurisdiction, to, or against, any person subject thereto, or situated therein, shall be forwarded, by letter, to the Agent, who shall execute the same, as if it were his own process; returning the said process, by letter, to the Authority from whom it issued, duly endorsed by his proper Officer, showing what had been done thereon.

Rule XXVIII. All Petitions against the proceedings of the Agent must, in the first instance, be submitted to Government; and will be referred, when necessary, either to the Court of Sudder and Foujdary Udalut, or the Board of Revenue, as the case may be.

Rule XXIX. Reference will be made by the Agent to Government, in all cases not provided for by the Rules, and whenever it may be expedient, the opinion of the Sudder and Foujdary Udalut, or of the Board of Revenue, as the case may be, will be required.

No. 2.

Rules framed by Government, for the guidance of the Agent to the Governor of Fort St. George in Kurnool and Bunganapilly, under Act No. X. of 1843.[a]

CRIMINAL JUSTICE.

Vide C. O. 5th Feb. 1846.

RULE I. *Clause 1st.* In the administration of Criminal Justice, the Agent to the Governor shall exercise the powers of Magistrate, and Subordinate and Sessions Judges, respectively, according to the Madras Code of Regulations, and the Acts of the Supreme Government applicable to the Madras Presidency; subject to the modifications hereunder specified.

Clause 2d. In cases in which, according to the said Code and Acts, the Magistrate, or Subordinate Judge, is competent to pass sentence, the Agent may pass sentence, to the extent prescribed by the said Code and Acts, without reference to any Authority; subject, however, to the ultimate revision of his proceedings, in such cases, by the Foujdary Udalut, as hereinafter provided.

Clause 3d. The Agent shall not be required to take a *Futwa.* But where the crime is not punishable under the said Code or Acts, he shall be guided, in the punishment thereof, by the Mahomedan Law, as explained by the Court of Foujdary Udalut, to whom, on this point, he is to refer, by letter, for instructions.

Clause 4th. In cases in which, according to the said Code and Acts, the crimes are punishable by no Authority inferior to the Zillah Courts of Sessions, if the Agent acquits the Prisoner, he shall release the accused immediately; unless he deems it necessary to hold him to security. But if he convicts, he shall proceed as provided in the two following Clauses.

(a) *These Rules are nearly similar to those for the guidance of the Government Agents in Ganjam and Vizagapatam, (see Appendix No.* 1, *page* 563,) *but as there are differences which cannot well be explained in Notes, the Kurnool Rules are here given separately, and entire.*

Bunganapilly has been restored to the Jaghiredar, under Act XXV. *of* 1848, *and these Rules are not consequently now applicable to that Jaghire.*

Clause 5th. If the offence, according to the said Code and Acts, is such as would render the trial not referrible by a Session Judge to the Court of Foujdary Udalut, the Agent shall, by letter, submit to the Court of Foujdary Udalut, a summary of the evidence, a statement of the grounds for the conviction, and his opinion as to the punishment to be passed on each Prisoner respectively; and the Court of Foujdary Udalut shall be competent to confirm, modify, or annul, such proposed sentence, calling for the proceedings, or otherwise, as may be found necessary. In such cases, the Agent shall pass no sentence, until the orders of that Court are received; and shall then pass sentence, in strict conformity with their instructions.

Clause 6th. If, according to the said Code and Acts, the offence is such as would render the trial referrible by a Session Judge to the Court of Foujdary Udalut, the Agent shall proceed as a Session Judge is thereby directed, in order that the Foujdary Udalut may dispose of the trial under Section III. Act X. of 1843.

Clause 7th. In the trial of all such offences as are punishable under the said Code and Acts by no Authority inferior to the Zillah Courts of Sessions, the Agent is empowered, if he see fit, to call in the aid of one or more Native Assessors.

Rule II. In trials held before the Agent, or his Subordinates, the proceedings shall be conducted in such manner as the Foujdary Udalut may prescribe.

Rule III. The Agent shall be competent to delegate to his Assistant the whole, or any part, of the powers of Magistrate, and Subordinate Judge, respectively, as defined in the Madras Code, and in the Acts applicable to that Presidency, which he shall be competent to exercise, within such part of his jurisdiction as he may appoint; subject, in all cases, to the control of the Agent, who, with or without complaint, may, at his discretion, confirm, modify, or annul, his sentences; liable however to the established periodical revision of his proceedings, by the Foujdary Udalut, as hereinafter provided.

Rule IV. Tahsildars, ex-officio, and such other persons as the Agent may appoint, shall be competent to exercise, under the special control of the Agent, and his Assistants, the same Police powers and Judicial authority as are vested in Tahsildars, or their Subordinates, under the said Code and Acts; and in the exercise of their duties as Police Officers, they shall conform to the Rules therein contained.

Rule V. In petty offences, such as abusive language, slight trespass, and inconsiderable assaults, the Agent and his Assistant are authorized, at their discretion, to refer such charges for investigation by a Punchayet; so far only as regards the guilt, or innocence, of the

person accused, and the crime of which he is guilty. In cases of conviction by the verdict of the Punchayet, the punishment to which the offender may be liable, under the said Code and Acts, or the Mahomedan Law, shall be awarded against him by the Officer making such reference.

RULE VI. The Court of Foujdary Udalut shall prescribe the forms, and fix the periods, for the transmission of such Reports, Calendars, or other Statements, as they may deem necessary to be made, by the Agent, as regards the Criminal proceedings held by himself, and his Subordinates; and he shall comply therewith. But the Court of Foujdary Udalut shall restrict their number and extent, as much as may be consistent with a general but efficient supervision. All orders passed on these Returns by the Court of Foujdary Udalut shall be carried into effect by the Agent.

CIVIL JUSTICE.

RULE VII. The Agent and his Assistant are required to encourage all persons to refer their disputes to private arbitration or Punchayet, without coming into Court.

RULE VIII. Parties, by mutual consent, shall be at liberty at any stage of the proceedings, to settle all Suits by Razeenama, upon both parties making it a record in the Court where the suit is filed. But the Plaintiff shall be entitled to receive back the institution Stamp duty, only when it is so filed before the completion of the pleadings.

RULE IX. No Vakeels shall be attached to any of the Courts; but parties shall be allowed to conduct their business in the Courts, either in person, or by their own special Mooctiars; and Suits for the remuneration of such Mooctiars, shall not be received or filed in any Court.

RULE X. The laws contained in the Madras Code, and in the Acts applicable to that Presidency, respecting Stamps and institution Fees, shall be in force in the Agent's jurisdiction.

Vide C. O. 5th Feb. 1846.

RULE XI. Estates of Minors, and other incapacitated persons, will be managed by the Agent, with the sanction of Government, under the orders of the Board of Revenue, without Regulation V. of 1804 being made specially applicable to the Agent's jurisdiction.

RULE XII. The Agent is empowered to appoint any of his Principal Native Officers, or, with the sanction of Government, any other duly qualified persons, to exercise, in such places, and within such portion of the jurisdiction assigned to the Agent as he may consider proper, the Judicial and other powers vested in Sudder Ameens, and Dis-

trict Moonsiffs, by the Madras Code, and the Acts applicable to that Presidency; subject to the condition that such Sudder Ameens, and District Moonsiffs, shall not have cognizance of Suits in *formâ pauperis*, except such in *formâ pauperis* as the Agent, or his Assistant, may specially refer for decision to them.

RULE XIII. *Clause 1st.* With the exception of the Suits which are cognizable by the Sudder Ameens and District Moonsiffs described in the preceding Rule, all Civil Suits, of whatever description or value, in which the real property sued for may be situated; or, in other cases, in which either the cause of action shall have arisen, or the Defendant may at the time be a fixed inhabitant within the Agent's jurisdiction; shall be instituted, *in the first instance*, in the Court of the Agent alone; and the Agent, and (solely upon reference by him of Suits to them,) his Assistants are hereby vested with the same powers to try and determine such Suits, as are vested by the Madras Code, and the Acts applicable to that Presidency, in the Civil, Subordinate, and Principal Sudder Ameen's Courts; or in Collectors, respectively; subject to the modifications in these Rules contained.

Clause 2d. The Agent himself shall alone be competent to try and determine Suits for real or personal property exceeding 5,000 Rupees, or for lands paying revenue of which the annual produce exceeds Rupees 5,000, or exempted from it of which the annual produce exceeds Rupees 500. But he shall have the power of either deciding himself, or referring for decision to his Assistant, all Suits for a less value.

RULE XIV. From decrees in all original Suits, an Appeal shall lie from the Court of the Assistant, and from the Courts of the Sudder Ameens and Moonsiffs, to that of the Agent; provided the Petition of Appeal be preferred to him within six weeks after the date of passing the decree, or the Appellant can show just and reasonable cause, to his satisfaction, for not having preferred it within that period.

RULE XV. The Agent is authorized to refer to his Assistant for decision, all Appeals to him from the decisions of the Sudder Ameens and District Moonsiffs; and the decree of the Assistant in such Appeals shall be final; excepting in cases where, for reasons to be recorded, the Agent shall think the ends of justice require the admission of a Special Appeal.

RULE XVI. When an Appeal shall be preferred from the decisions of the Assistant, the Sudder Ameens, or Moonsiffs, it shall not be necessary to summon the Respondent in the first instance; but forthwith, the original Record of the proceedings in the case shall be called for, and if, after the perusal of the Record of the original Suit, and Petition of Appeal, the Officer hearing the Appeal, shall see no reason to

alter the decision appealed from, it shall be competent to him to confirm the same, and to communicate such confirmation, through the Court from whose judgment the Appeal was made, to the Respondent, with a view to enable such Respondent to take immediate measures for the execution of the decree. Should the Officer hearing the Appeal, on the contrary, see cause not to adopt such proceeding, he will cause a notice to be issued to the Respondent, and proceed therein, as directed by the Madras Code, and Acts applicable to that Presidency, modified by these Rules.

Rule XVII. The Agent, or Assistant, as the case may be, is empowered to call for further evidence in any case appealed, or to refer the Suit back to the Officer who originally decided it, for further evidence, and for a decree *de-novo.* The Agent is likewise empowered, on the application of any party in a Suit decided by an Assistant, Sudder Ameen, or a Moonsiff, but not appealed, to direct a review of judgment; provided sufficient cause be shown, and the application be preferred within six weeks, or satisfactory cause given why that period has been exceeded; and the Agent is further competent to authorize an Assistant, a Sudder Ameen, or a Moonsiff, to review his own judgment, on sufficient ground assigned, and also to remove to his own, or any other Court in the jurisdiction, by precept under his official seal and signature, any Suit which may be depending in a lower Court, recording his reasons for so doing.

Rule XVIII. All decrees passed by the Agent on Appeals from decrees of his Subordinates, shall be final. The Court of Sudder Udalut having the power, on special grounds, to require him to review his judgment, as directed by them.

Rule XIX. From all decrees upon original Suits, passed by the Agent, (with the single exception specified in the following Rule,) an Appeal shall lie to the Court of Sudder Udalut, to be disposed of as provided in Section IV. Act X. of 1843; provided such Appeal is preferred, either to the Agent, or to the Sudder Udalut, within 3 months after the Agent's decision; or after that period, if sufficient cause can be assigned to the Sudder Udalut for any delay which may have occurred; by Petition, on the prescribed Stamp, and subject to the other Rules required in other Appeals to the Sudder Udalut, as provided in the Madras Code, and Acts applicable to that Presidency.

Rule XX. In cases in which a witness may reside at a considerable distance, or may be unable from sickness or other cause, to attend the Court, his deposition may be taken by the nearest Sudder Ameen, or Moonsiff, or other person entrusted with the powers of Moonsiff, on written interrogatories to be transmitted by the Court.

RULE XXI. All Civil process of the Courts situated within the Agent's jurisdiction, shall be served through the Head Man of the Village where the Defendant may reside, or through the Jemadar of the Court, by whom it shall be returnable on a fixed day, with an Endorsement certifying the manner in which it may have been served.

RULE XXII. *Clause 1st.* With the exception of the Court of the Agent, which shall be at liberty, in the execution of decrees, to employ an Assistant, Sudder Ameen, or Moonsiff, all decrees of other Courts within his jurisdiction, shall be carried into effect by the Court by which the Suit may have been decided.

Clause 2d. Decrees shall be executed by an order addressed to an Officer of the Court, or the Head Man of the Village in which the debtor may usually reside, or where the property may be situated. If the decree be for personal property, or a sum of money, by causing the specific thing to be delivered, or the value of it, or the sum of money decreed, to be levied by the public sale, by auction, of a sufficient portion, or, if requisite for the satisfaction of the decree, the whole of the lands, houses, and all effects, either real or personal, belonging to the party against whom the judgment may have been given, or by the attachment of his person, or, where it may be necessary, both by the sale of his property and effects, and the attachment of his person. But no sale of any *landed* property, attached in execution of a decree, shall be legal, unless the authority of the Agent for such sale, shall have been previously obtained.

Clause 3d. Decrees against such Rajahs and other Chiefs, as the Agent may except from the ordinary process, shall be executed under such Rules as may be specially provided, with the sanction of Government.

RULE XXIII. *Clause 1st.* The Agent and his Assistant are authorized, at the requisition of *either* party, to refer Suits, for decision, to Punchayets, to consist of three or five persons, to be selected by the Agent or Assistant, after the Plaintiff and Defendant have had notice, and the witnesses have been assembled. The Plaintiff and Defendant, or their Vakeels, shall each be permitted to challenge any members of the Punchayet, and on giving sufficient reason for the challenge, another person, or persons, shall be selected to supply his or their place. Punchayets assembled under these Rules shall be guided by the Enactments for District Punchayets, contained in the Madras Code of Regulations, and Acts applicable to that Presidency; except as they are modified by these Rules. When a Punchayet has been nominated, the Agent, or his Assistant, shall immediately direct a Goomashtah to attend the Punchayet, whose duty it shall be, under the direction of

the Punchayet, to record their proceedings and award. The Agent or Assistant shall then direct them to proceed forthwith to some convenient place in his Cutcherry, or adjoining it, to investigate the matter at issue. When the pleadings shall have been closed, and evidence taken, the Punchayet shall direct the Goomashtah and parties to retire, and shall consult and decide on their award; and when they have come to a decision, they shall recall the Goomashtah to record the award, which award, having been duly attested with their signature, they shall deliver to the Officer appointing the Punchayet, by whom, if approved, a decree in conformity therewith, shall be passed; which decree, in cases where the Punchayet has been assembled by a Subordinate, shall, previous to its execution, be submitted to the Agent, who shall confirm the award, excepting in the cases enumerated in the ensuing clause.

Clause 2*d*. Such decree shall not be set aside, unless partiality or corruption shall be proved against the Punchayet, or unless the award shall be contrary to the common law of the country, or the Madras Code, or Acts applicable to that Presidency, modified by these Rules. But independent of these reservations, an Appeal, by right, shall lie to the Authority directing the reference to the Punchayet, from *all* decisions of Punchayets, in those cases where *both parties* may not have agreed to the reference to that Tribunal.

Rule XXIV. The Agent will submit to the Court of Sudder Udalut half yearly Statements of the number of causes filed, and disposed of, by himself and his Assistant, and by the Sudder Ameens, and Moonsiffs, prepared in such form as may be prescribed by that Court.

REVENUE RULES.

Rule XXV. *Clause* 1*st*. In conducting his local duties in the Revenue Department, the Agent to the Governor will be guided by the Rules now in force, and exercise the same powers as are vested by Regulation in the Collectors of land revenue, both as regards the realization of the public revenue, and the trial of the Public Servants charged with malversation and corruption.

Clause 2*d*. The Agent and his Assistant will continue, in their revenue capacity, subject to the control and orders of the Board of Revenue.

Clause 3*d*. It shall not however be incumbent on the Board of Revenue to interfere, except in matters referred to them by the Agent, unless a strong necessity for such interference should appear; and in cases of the nature described in Regulation IX. of 1822, tried by the Agent, a record of the proceedings is dispensed with, and a full explanation by letter only will be required.

GENERAL RULES.

Rule XXVI. All process Civil or Criminal, issued at the instance of any authority situated beyond the Agent's jurisdiction, to, or against, any person subject thereto, or situated therein, shall be forwarded, by letter, to the Agent; who shall execute the same, as if it were his own process; returning the said process, by letter, to the Authority from whom it issued, duly endorsed by the proper Officer, showing what had been done thereon.

Rule XXVII. All Petitions against the proceedings of the Agent must, in the first instance, be submitted to Government, and will be referred, when necessary, either to the Court of Sudder and Foujdary Udalut, or the Board of Revenue, as the case may be.

Rule XXVIII. Reference will be made by the Agent to Government in all cases not provided for by the Rules, and whenever it may be expedient, the opinion of the Sudder and Foujdary Udalut, or of the Board of Revenue, as the case may be, will be required.

No. 3.

Rules to be published by Oral Proclamation, and by a written notice, at such place, or places, through which all High Roads pass, as may be best adapted for conveying information to the parties concerned; circulated by the Department of Public Works, 10th February, 1847.

Vide C. O. 23*d Oct.* 1848.

Rule 1*st*. *Clause* 1*st*. A space of 40 yards in width, or 20 yards on each side from the middle of all high roads, should be kept uncultivated, and clear of jungle, for the road, its channels and avenues; and for the deposit of material for its repair. This will allow 20 yards width to include channels in dry level ground, with 5 yards from the channels to the avenue trees, and an equal space beyond.

Clause 2*d*. Where no private rights interfere, this space shall be considered as applicable to road purposes under the joint orders of the Magistrate of the District, and Superintendent of Roads, who will provide against encroachments on it.

Clause 3d. In case of any individual having claims to the land, or of its being built upon, Collectors will proceed to investigate the claims, and to effect the purchase of what may be deemed necessary for the road. It will be the duty of the Superintendent of Roads, or of the Engineer, or other Officer, who makes the Estimate, to point out the ground required, and to furnish the Collector and Magistrate with such plans and valuations as may be required by him, to enable him to make the desired arrangement with Proprietors of land or houses.

RULE 2D. *Clause 1st.* The width of streets through Villages and Towns, forming part of a road, should not be less than 20 yards. No house or wall is to be permitted to be built or rebuilt within 20 yards of the middle of a road, until the person to whom the ground belongs has proved his right to it.

Clause 2d. No temporary buildings, pyals, &c. are to be allowed within 20 yards of the middle of the road, unless with the written permission of the Collector and Magistrate with the concurrence of the Superintendent of Roads, or Civil Engineer, and in no case within 10 yards, unless when the owner of the same has established his right to the ground so occupied.

Clause 3d. Provided, that when the land required under this and the foregoing Rule, for roads, whether inside or outside of Towns or Villages, is of considerable value; or when its appropriation would interfere with private rights, and the comforts and usages of the people; arrangements be made, in all practicable cases, for carrying the road in such a manner as to avoid encroachment upon the land in question, without greatly increasing the distance.

RULE 3D. Earth required for embankments is not to be taken from within 20 yards of the middle of a road, unless from the road channels, and these are not to be made deeper than necessary.

RULE 4TH. All new bridges and drains or tunnels, are to be 8 yards wide, measured on the soffit of the arches, unless peculiar circumstances render necessary a still *greater* width.

RULE 5TH. The width of all new avenues is to be 30 yards, the trees being planted at 15 yards from the centre of the road. In all practicable cases, those kinds of trees which, in the judgment of the local Officers, are considered the best in respect to readiness of growth, shade, &c. shall be preferred; and where avenues already exist, other trees may be planted at the regulated distance apart, to replace the present when they decay, or are cut down.

RULE 6TH. The produce of Avenue trees is free from tax, and is to belong to the villages in which they are situated, provided the people

of the village are at the trouble of planting, watering, and preserving them. But otherwise, the Avenues must be kept in good order, at the expense of the Government, in which case the produce will be sold on account of Government.

RULE 7TH. The Superintendent of Roads, or other Officer employed in making, or in charge of, Roads, is at liberty, with the concurrence of the Collector and Magistrate, to cause wood to be cut, or to quarry stone, gravel, lime, or other material required for road purposes, where-ever it is most conveniently procurable, provided the place so selected does not interfere with the rights and property of private persons.

RULE 8TH. Along the principal roads leading to the Presidency, viz. the High North Road, the South Road, the roads to Cuddapah and Bellary, and those which lead to the Mysore Country, Salem, and Coimbatore, &c. Mile Stones should show the distance from the Stone at the Wallajah bridge of Fort St. George, and should be numbered in European figures one foot long. The numbers will be most distinct if painted white on a black ground, fifteen to eighteen inches square.

No. 4.

Rules respecting Applications for Permission Certificates for Lands in the Provinces, sanctioned by the Board of Revenue, 16th March 1835, and circulated by the Register of Government Grants 2d April 1835.(a)

Vide C. O. 26*th Sept.* 1839.
" 29*th Aug.* 1842.

I. The Grant of Permission Certificates for lands in the Provinces is confined to Europeans, who may purchase the proprietary right of land belonging to Government.

II. Applications to the Collector of the Districts in which the land is situated, should be made in the annexed form, and a Certificate that the property does not interfere with any public works, signed by the same Collector, should be attached thereto.

III. These Applications should be accompanied by the original title deeds under which the Applicant acquired possession of the land. Where there are not such like deeds forthcoming, as in the case of land previously cultivated by the inhabitants, a Razeenama should be

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To Reg. Govt. Grants 12*th Dec.*1850.
From do. 14*th in con.*16*th Dec.*1850.

(a) *These Rules contain the modifications which have been made to them, since they were originally sanctioned by the Board of Revenue.*

obtained from the parties interested in the land as cultivators or otherwise. Where Meerassy right exists, and is recognised, a Bill of Sale should be procured from the Meerassidars.

IV. Where title deeds have been mislaid or lost, a Mahazurnama should be obtained from some of the respectable inhabitants residing in the neighbourhood of the land, declaring the Applicant's right to it, and the length of time during which it has been in his possession, or in the possession of his ancestors.

V. A correct plan of the ground, with the particulars of the measurement, and a scale attached to it, should invariably accompany the Applications.

VI. On the local European Officer, or the Collector of the District, receiving an Application for a lease, he should ascertain whether the entries in it are all correct, and correspond with the facts of the case, particularly the entry under the head of " How laid out and whether any buildings upon it." He should afterwards forward it, accompanied by the title deeds, or other documents submitted with it, to the Register of Government Grants at Madras, stating what amount of annual Quit Rent should, in his opinion, be assessed on the property.

VII. The Register of Government Grants will, on an Application reaching him, carefully examine the details in it, with reference to its various accompaniments, and on being satisfied of their accuracy, and of the issue of a Permission Certificate being unobjectionable, will submit the same to the Board of Revenue, with a full and distinct statement from himself, for the sanction of Government.

VIII. If the land is required as a site for building for a private residence, the Register of Government Grants will recommend the forms A. and B. to be adopted, and in all other cases severally the forms C. and D.*

* *These are forms of Permission Certificates and their Counterparts.*

IX. When a case occurs to which these forms are not applicable, it is to be reported for special orders.

X. On the sanction of Government being received for the issue of a Permission Certificate, the Register of Government Grants will communicate it to the Collector of the District, stating what forms are applicable to the case therein referred to, and will at the same time acquaint him of the amount of fees payable on account of Government for registering the Certificate and its Counterpart, as follows :

For land under five Cawnies, - - - - -	Rs.	35	0	0
For land above five and within ten Cawnies, -	,,	52	8	0
For land above ten Cawnies, - - - - -	,,	87	8	0

XI. The Certificate and its Counterpart should be forwarded to the Register of Government Grants, for registry, accompanied by an order for the amount of fees specified in Rule X.

XII. If the Register of Government Grants finds that the Certificate and its Counterpart have been filled up and executed in due form, he will register and return them to the Collector of the District, requesting him to acknowledge their receipt.

XIII. The Collector of the District will, after making due entries on the Books of his office, issue the Certificate, and return its Counterpart as a public record.

See the Rules regarding Grants of land in Military Cantonments, published at page 439 of the Gazette for 1849.

XIV. Applications for Grants of land within the limits of Forts and Military Cantonments, are to be made to Officers Commanding, and submitted to Government through the Military Board; and when sanctioned, the Grants are to be registered in the office of the Register of Government Grants.

XV. The forms A. B. C. and D. referred to in these Rules, are not applicable to lands situated within the limits of a Zemindary.

To

The Collector of

SIR,

I request you will procure the permission of Government for my occupying the piece of Ground hereunto described.

Situation of the Ground.	Since when enclosed.	Title under which it is held.	Contents in			Nature of the soil.	How laid out, and whether any buildings upon it.	Bounded on the			
			Cawnies.	Grounds.	Square feet.			North.	South.	East.	West.
1	2	3	4	5	6	7	8	9	10	11	12

I do hereby certify that the ground above described, does not interfere with any public works.

Collector.

No. 5.

Manual of Instructions for the guidance of the Revenue Officers of the Coimbatore District, in their disposal of Applications made to them for Lands upon the Neilgherry Hills, sanctioned by Government 19th Dec. 1849, in con. 7th Jan. 1850, Rev. Dept. No. 1213.[a]

Vide Notes 5 *to* 9, *pages* 271 *and* 272.

I. The following Manual of Instructions is communicated to the Revenue Authorities of the Coimbatore District, for their guidance in the disposal of the Applications which may be preferred to them for lands upon the Neilgherry Hills, required either for building, or for agricultural purposes.

* Revenue Despatch to the Governor General of India, No. 2, dated 23d Feb. 1842.
Revenue Despatch to the Government of Fort St. George, No. 13, dated 21st June 1843.
Extract Min. Con. dated 12th Sept. in con. 5th Oct. 1843, Rev. Dept. No. 999.

II. For the more complete elucidation of the whole subject; the Board would refer to the documents noted in the margin,* copies of which have been supplied to the office of the Principal Collector of Coimbatore. From these papers the following instructions have been mainly compiled; and in them the sentiments of the Honorable Court on the rights of the Todas, and other Settlers on the Hills, and on the principles which should regulate the grants of land for agricultural purposes in those parts of India which, from their climate, are most likely to be frequented by the European Colonist, are clearly and distinctly stated.

III. The Survey of the Neilgherries (proper) has been completed, and copies of the Map of the Hills are under preparation, one of which, on completion, will be furnished for record in the Principal Collector's Cutcherry. In this Map will be separately exhibited

1. The lands in the occupation of Government.
2. Those held by private individuals.
3. Those brought under cultivation by the Burghers.
4. Those in the occupation of the Todas.
5. Those entirely unoccupied, over a portion of which the Todas have been accustomed to pasture their herds.

(a) *This Manual was approved by the Hon'ble Court, in para.* 2 *of their Despatch dated* 17*th July* 1850, *No.* 3, *communicated by Government,* 8*th Oct. in con.* 4*th Nov.* 1850, *Rev. Dept. No.* 948.

Order of Govt. 25th in con. 28th July 1836, Rev. Dept. No.940, *See Note* 7, *page* 271.
Do. 7th in con. 9th Jan. 1837, Rev. Dept. No. 14, *Note* 8, *page* 272.
From Collr. Malabar 21st Dec. 1841 in con. 13th Jan. 1842.

Board to Principal Collector of Malabar, 23d Jan. 1837, No. 116.

IV. Lands usually under tillage by the Burghers, are, it is understood, for the most part, roughly classified, and the public demand determined. Lands which have hitherto been either altogether unoccupied, or have been used only as pasture grounds by the Todas, will, on being taken up for cultivation, have to be assessed according to the rates paid on land of similar quality in the nearest agricultural Village, unless when the land be within a specified distance from Ootacamund; in which case a different mode of Assessment has been laid down in the orders of Government of 25th July 1836, and 7th January 1837. These rates, it is however to be observed, are chargeable only on land taken by parties, other than Burghers, for *agricultural* purposes; land for buildings, compounds &c. will still be assessed at Rs. 5-4-0 for one Cawney in each lot, the rest being subject to the assessment of Rs. 1-2-4 per Cawney, as published in the Fort St. George Gazette of 1st Feb. 1837.*

Note, viz. for the 1st Class double the amount paid for the same class in the Burgher Villages—or 7 Rs. per Bullah, or Rupees 2-5-4 per Cawney—for the 2d class, $\frac{3}{4}$ more, for the 3d, $\frac{1}{2}$ more, and for the 4th, $\frac{1}{4}$ more.

Court's Despatch 21st June, 1843, para. 19.

* *Page* 60.

V. The following Rules are to be understood as applying to all land taken up in any part of the Hills by Europeans, or others, for agricultural speculations, or for building purposes. The Native inhabitants of the Neilgherries will however continue as heretofore to hold, on Puttah, the lands now in their enjoyment, or any further lands which they may take up for their own cultivation. Native Settlers from the low country will also be allowed to hold, on similar tenure, such lands as they may take up *boná fide* for their own occupancy. The Collector will also be at liberty to allot to East Indians, Natives of the agricultural classes, Europeans of the lower orders, Pensioners, and others, for houses and gardens, assignments of land not exceeding half a Cawney in each instance, to be held on Puttah, and at the ordinary rate of land assessment, such rate being subject to alteration hereafter, on a general revision of the assessment of lands on the Neilgherries. The necessary stipulations respecting the maintenance of boundaries, right of way, appropriation of water &c., will be inserted in the Puttah. If in any other instances of a similar kind, it may seem desirable to give land on Puttah, rather than on Lease, or Grant, the Collector shall

communicate with the Board upon the subject, and act according to their orders. With such exceptions as the foregoing, all Applications for lands upon the Neilgherries shall be disposed of in the manner specified in the following Rules.

VI. On Application being made for land upon the Neilgherries, whether for building or for agricultural purposes, it will first be necessary to ascertain, whether it be advisable to grant the land on lease at all; or whether, from its proximity to the Munds of the Todas, or other spots appropriated by them to religious rites; from its containing Forest land, or valuable Timber; or from other causes, its occupation by private individuals be open to objection. The attention of the Revenue Authorities of Coimbatore is here particularly drawn to para. 11 of the Honorable Court's Despatch of 21st June 1843, which it will be remarked not only guards from all interference the Munds, sites of Villages, and spots held in peculiar veneration by the Todas, but interdicts the grant of lands in the vicinity of their places of residence, in the hope that these may hereafter be cultivated by the Todas themselves, when they shall be induced to engage in agricultural pursuits. It will also be necessary carefully to bear in mind the observations of Government in para. 11, Extract Minutes Consultation, 13th May 1848, respecting the necessity of providing for the preservation of the woods on the Hills, not only on account of the Timber, but for the maintenance of the streams and springs which are supplied or protected by them.

In con. 10th Aug. 1848, *Rev. Dept. No*. 506.

VII. If, on careful inquiry being made upon the above points, the result should be satisfactory, a full report is to be made to the Board of Revenue upon the subject, embracing all particulars, and accompanied by an Extract from the Survey of the Neilgherries, so as to exhibit the extent and situation of the land applied for, and of that in its immediate vicinity. On their approval being signified, the Collector will, after due notice, proceed to put up the land to public auction, at an upset price, in the manner which may appear to him most convenient, and best adapted for ensuring fair and equal competition. The upset price must vary with circumstances, but should usually be from 8 to 10 years assessment of the land to be sold. The amount which he would propose for such price should always be stated in his preliminary report to the Board; and it is to be understood as being altogether distinct from, and in addition to, the actual land assessment which will be collected yearly according to the terms of the Lease. The land will then be knocked down to the highest bidder, or to the original Applicant, at the upset price, if there be no advance upon it, but under the following conditions and limitations.

H. C. letter to Supreme Govt. para. 61.

VIII. It is to be clearly understood that the fee-simple property in the land applied for is, in no case, to be disposed of. The land will be granted on Lease only, and at the expiration of the term for which it has been leased, it will be liable to re-assessment, or to the imposition of such revised assessment as may intermediately have been introduced. Leases for lands taken up for agricultural objects will be granted for periods not exceeding thirty years; those for building purposes for 99 years, renewable every 33 years, at the option of the Lessee, and without payment of fine, or enhancement of assessment.

See the above Despatch particularly para. 69.

IX. Land will not be granted for agricultural purposes to any person who may be unable to satisfy the Collector, if required, that he possesses the means for bringing it under cultivation. The Collector is authorized to reject, or set aside, all offers from individuals who may decline, or may be unable to satisfy him on these points, although their biddings may be the highest, subject of course to an appeal to the Board of Revenue, and Government, within a reasonable period.

X. If it shall appear to the satisfaction of the Revenue Authorities, upon inquiry made previous to the issue of a Lease, or at any time during its currency, that the land leased is liable to the payment of Goodoo, or compensation fees to the Todas, the Goodoo payable to these latter will be collected from the Grantee, in addition to the Assessment, for the purpose of being paid to the Todas from the public Treasury. The amount of Goodoo in each case shall be determined by the Collector, subject to an appeal to the Board of Revenue.

Board to Govt. 10th Nov. 1842, No. 493, (2094.)
E. M. C. 12th Sept. in Con. 5th Oct: 1843, Rev. Dept. No. 999, para. 7.
Letter to Supreme Government para. 50.

XI. Every lease of land for cultivation shall contain stipulations that the Lessee shall bring into cultivation certain specified proportions of the land granted him within certain given times, in failure of which the Lease shall be liable to be declared null and void, such portion of the land as may have been left uncultivated will be forfeited at the discretion of the Board of Revenue, and the Lessee in each case will be liable to such penalties as shall be determined in the Lease.

Letter to Supreme Government para. 62.

XII. No Lessee shall be at liberty to transfer, or otherwise alienate, any part of the land leased to him, which he shall not have brought under cultivation.

Ibid para. 54.

XIII. The Lessee shall be bound to erect boundary marks around the land leased to him, and shall maintain them in good condition at his own charge.

Para. 54.

XIV. He shall also respect all roads, foot paths, and rights of way. It is indeed desirable that such roads, &c. should be, as far as possible, ascertained, and specially excepted from the Lease. He shall further engage to allow right of way through his land, though none previously existed, in the event of land adjoining to, or beyond, his own, being taken up for cultivation by others, so as to make their land accessible. In the event of any public road being required to be carried through his limits, or of such right of way being needed for any public purposes, the Lessee shall however be entitled to compensation for the land which he may give up for this purpose, which compensation shall be determined in the mode prescribed in Rule XVII.

Letter to Supreme Government, para. 54-63.

XV. It is to be clearly understood that Government reserve to themselves, in the fullest manner, the complete control over all Streams, Springs, Reservoirs and Channels of irrigation. No Stream is to be diverted, nor its water taken, for purposes of irrigation, without the special cognizance and sanction of the Revenue Authorities of the District. Springs, Streams, Rivulets, &c. should, whenever practicable, be specially exempted from the Lease.

Ibid para. 54.

XVI. Government reserve to themselves all mineral products of the land granted on lease, with liberty to work mines wherever desirable, and free right of way to such mines, on due compensation being made for the extent of land thus appropriated.

XVII. Government further retain the power of taking, on fair and equitable compensation, any land included within the limits of a Lease, which may be required for the construction of a Road, Channel, or other work of general utility and convenience, or for the exigencies of the Public Service. The compensation referred to in this and the preceding Rule shall be determined by arbitration, one Assessor being named on the part of the Lessee, and of Government, respectively, which two are jointly to choose a third. The award of the majority shall be taken, except in cases wherein gross partiality or incompetency on the part of the Arbitrators shall be proved to the satisfaction of Government, in which case the award shall be set aside, and three fresh Assessors nominated in the manner above stated, whose decision, whatever it may be, shall be final.

XVIII. In all questions which may arise regarding the sense in which the provisions of his Lease are to be construed; in all boundary, or irrigation disputes, or differences with the Natives; the Lessee shall be bound to abide by the decision of the local Revenue Authorities, subject however to an Appeal to the Board of Revenue and Government.

XIX. Stipulations to the effect contained in the preceding Rules will be introduced into the form of Lease which is now under preparation by the Law Officers of Government,* and which, when completed, will be furnished for the guidance of the Revenue Officers, and which the Board direct may in all cases be adopted.

* *Revised forms of Leases were furnished by Govt. 14th Oct. in con. 11th Nov. 1850, Rev. Dept. No.* 956.

XX. It will however be understood that although land for which application may be made upon the Neilgherries, will, as a general rule, be disposed of by public auction, in the mode and on the conditions specified in the preceding Rules, the Government nevertheless reserve to themselves the right of granting land without prior competition or exposure at an upset price, and on such terms as they may see fit in all cases wherein, with a view to promote agricultural undertakings, or improvements, or for any other purposes, it may seem to them desirable to do so.

XXI. It will be seen from the Honorable Court's Despatch of 21st June 1843, that the rights of the Todas over the Neilgherry table land are, in the judgment of the Home Government, simply those of pasturing their herds over the hitherto unreclaimed portion of it. They can, as the Court have remarked, dispose of such rights only as they themselves possess. No party, therefore, purchasing land from the Todas, can be held to have bought any other right than that of pasturage. If the land be required for cultivation, it must still be disposed of, under the Rules in force, by public auction, for that purpose; the Goodoo on the land, when such may clearly appear to be payable, being, in that case, paid to the party who has purchased the right of grazing from the Todas, in place of to the Toda himself. The right of the Burghers would seem to be simply that of occupation. No purchase therefore, concluded with a Burgher, can confer a title to any land, unless, (as in the low country,) the land sold be sheycal land *i. e.* land immediately in the occupation of, and under cultivation by, the latter, and that subject to the limitations and conditions of each description of land.

XXII. Copy of this Manual, and of the papers referred to in it, are

to be furnished to the Commanding Officer of the Hills, for his information, and for public convenience and reference.

NOTE.—*Copies of the above Manual were also furnished, on the 7th January 1850, to the Collectors of Madura, Salem, and Malabar, to be made applicable, as far as circumstances would permit, to the Hilly lands of their respective Districts. The Acting Principal Collector of Coimbatore, and the Collectors of the above named Districts were also instructed, on the same date, to communicate the particulars of all Leases granted under the orders contained in the above Manual, to the Register of Government Grants, in the following form, for registry in his office.*

A.

Particulars of Lease granted by the Collector of   with the sanction of the Board of Revenue, for land upon the   Hills.

No. of Lease.	Naud and Village.	Name of Lessee.	Extent Leased.	Rate of Quit Rent or Assessment.	Total amount of Quit Rent or Assessment.	Whether taken for building, or agricultural purposes.	Term of Lease.	REMARKS.
1	2	3	4	5	6	7	8	9
			C. G. S.	R. A. P.	R. A. P.			

No. 6.

(*Copy of a Permanent Sunnud.*)

Sunnud-i-Milkeut Istimrar, or Deed of Permanent Property, granted by the Right Honorable Edward Lord Clive, Baron Clive of Walcot, in the County of Salop, and Baron Plassy of the Kingdom of Ireland, Governor in Council of Fort St. George, on the part of the Honorable the United Company of Merchants of England trading to the East Indies, to Zemindar of

Vide C. O. 10*th Aug.* 1826, *page* 68, *para.* 5.
See also page 566, *Clause* 3*d of Rule* xiii.

It is known to the Zemindars, Talookdars, Meerassidars, Ryots, and all Cultivators of land in the Territories subject to the Government of FORT ST. GEORGE, that from the earliest until the present period of time, the public assessment of the land revenue has never been fixed; but that according to the established practice of Asiatic Governments, the assessment of the land revenue has fluctuated without any fixed principles for the determination of the amount; and without any security to the Zemindars, or other persons, for the continuance of a moderate land tax. On the contrary, frequent inquiries have been instituted by the Ruling Power, whether Hindoo or Mahomedan, for the purpose of augmenting the assessment of the land revenue; and it has been customary to regulate such augmentations by the inquiries and opinions of the local Officers appointed by the Ruling Power for the time being. In the attainment of an increased revenue on such foundations, it has been usual for the Government to deprive the Zemindars, and to appoint persons on its own account to the management of the Zemindaries; thereby reserving to the Ruling Power the implied right, and the actual exercise, of the proprietary possession of all lands whatever. It is obvious that such a mode of administration must be injurious to the permanent prosperity of the country, by obstructing the progress of agriculture, population, and wealth; and destructive to the comfort of individual persons, by diminishing the security of personal freedom, and of private property.

2*d*.—The British Government, impressed with a deep sense of the injuries arising to the state and to its subjects, from the operation of such principles, has resolved to remove from its administration so fruitful a source of uncertainty and disquietude; to grant to Zemindars, and other land-holders, their heirs, and successors, a permanent property in their land in all time to come; to fix for ever a moderate assessment of public revenue on such lands, which shall never be liable to change under any circumstances; to institute Courts of Judicature for the protection of these valuable rights; and to secure to every

description of its Native Subjects, under the operation of fixed and defined laws, the free exercise of the religious institutions, and domestic usages, of their ancestors.

3d.—In conformity to these principles the assessment of your Zemindary has been fixed from the commencement of Fusly 1212 at the annual sum of Star Pagodas
which said sum of Star Pagodas
shall be fixed, and is hereby accordingly declared by this Sunnud to be the permanent annual Jumma of your Zemindary, payable in the current coin of the Province, in fixed monthly instalments, agreeably to the separate Kistbundy signed by you.

4th.—This permanent assessment of the land tax on your Zemindary is exclusive of the revenue derived from the manufacture and sale of Salt, and Saltpetre; exclusive of the Sayer, or duties of every description, whether by Sea or Land, the entire administration of which the Government reserves to itself; exclusive of the Abkarry or tax on the sale of spirituous liquors, and intoxicating drugs; exclusive of the excise which is or may be levied on commodities or articles of consumption; exclusive of all taxes, personal and professional, as well as of those from Markets, Fairs, and Bazars; exclusive of Lakheraj lands, (lands exempt from the payment of public revenue,) and of all other alienated lands paying a small Quit Rent, (which Quit Rent unchangeable by you, is included in the assets of your Zemindary;) and exclusive of all Lands and Roossooms heretofore appropriated to the support of Police Establishments. The Government reserves to itself the entire exercise of its discretion in continuing or abolishing, temporally or permanently, the articles of revenue included, according to the custom and practice of the Country, under the several heads above stated.

5th.—You shall regularly pay in all seasons the amount of the permanent assessment above fixed: the remissions which have occasionally been granted according to the custom of the Country on account of drought, inundation, or other calamity of the season, shall now cease, and never be revived; and if, (which God forbid,) you should fail to discharge your engagements, your Zemindary and your personal property shall be answerable for the consequence of such failure.

6th.—In this event your personal property will be liable to attachment in the first instance; and your lands will ultimately be liable to be sold and transferred from you for ever, for the payment of the public revenue: but under the moderate terms of the assessment on your Zemindary, this event can never happen except in consequence of your own default; for the Court of Judicature will protect you against such an injury, unless warranted by your failure.

7th.—You shall be at free liberty to transfer, without the previous consent of Government, or of any other authority, to whomever you

may think proper, either by sale, gift, or otherwise, your proprietary right in the whole, or in any part of, your Zemindary; such transfers of your land shall be valid, and recognised by the Courts and Officers of Government, provided they shall not be repugnant to the Mahomedan or the Hindoo laws, or to the Regulations of the British Government; but unless such sale, gift, or transfer, shall have been regularly registered at the office of the Collector; and unless the public assessment shall have been previously determined, and fixed on such separated portions of your Estate by the Collector; such sale, gift, or transfer shall be of no legal force or effect; nor shall such transaction exonerate you from the payment of any part of the public land tax assessed on your entire Zemindary previously to such transfer; but your whole Zemindary shall continue to be answerable for the total land tax, in the same manner as if no such transaction had occurred.

8th.—In the event of the sale of any part of your Zemindary for the liquidation of arrears of the assessment; or in satisfaction of the decree of a Court of Judicature; or in the event of the transfer of any part of your Zemindary by gift, sale, or otherwise; you shall furnish the Collector with true and correct accounts of your entire Zemindary, and of the portion of your Zemindary to be so separated, for a period not less than the three years preceding such sale or transfer, in order that the due proportion of the public revenue may be fixed thereon. The assessment to be settled on the separated parts of your lands, shall always bear the same proportion to the actual produce of the separated portion, as the total permanent Jumma on your Zemindary bears to the actual produce of the whole Zemindary: so that if the accounts to be furnished by you should be correct, no partial assessment can happen; nor any increase of the fixed Jumma be ever made, under whatever changes or improvements your interests or your pleasure may lead you to introduce into the Zemindary.

9th.—Although you shall have free right and liberty to transfer by sale, gift, or otherwise, any part of your Zemindary not repugnant to the Regulations of Government; yet it shall not be competent for you, nor for any Zemindar, to form any part of your lands into a separate Estate paying its Jumma directly to Government, unless the public assessment on such separate Estate shall amount to the annual sum of five hundred Star Pagodas, (500,) and upwards.

10th.—In order that you may at all times be enabled to comply with the conditions of the 8th Article of this Sunnud, by which you are bound to furnish true and correct accounts of your Zemindary when required by the Collector, you shall support the regular and established number of Curnums in the several villages of your Zemindary. The Curnums shall be appointed from time to time by you, and shall obey all regular orders issued by your authority, but they shall not

be liable to be removed from their offices, except by the sentence of a Court of Judicature. In the event of your having, or of your under-farmers, tenants, or ryots, having cause of complaint against the Curnum of any Village, for a breach of duty, you shall be at liberty to institute, at your own peril, a Suit in the Udalut of the Zillah, for the purpose of bringing such Curnum to trial and punishment; but in the event of your dispossessing a Curnum of his office without such previous regular process, you shall be liable to make such satisfaction for the injury as the Udalut of the Zillah may decree. Where a Curnum may be dismissed from his office by the sentence of a Court of Judicature, you shall, in the first instance, select a successor from the family of the last incumbent, provided any member of that family shall be capable of the duty of Curnum, but if no member of it shall be capable of discharging that duty, you shall exercise your discretion in the appointment of a proper person. The name of the person appointed to succeed shall be reported to the Collector.

11*th.*—The Government having charged itself with the maintenance of the Police of the Country, will defray the entire expense of that Establishment; you shall nevertheless aid and assist its Officers in apprehending and securing offenders of all description; and you shall inquire and give notice to the Magistrates of all robbers or disturbers of the public peace, who may be found, or who may seek refuge, in your Zemindary.

12*th.*—You shall enter into engagements with your ryots either for a rent in money or in kind; and shall, within a reasonable time, grant to each ryot, a Puttah or Cowle, clearly defining the amount to be paid by him, and explaining every condition of the engagement: and you shall grant, or cause to be granted, regular receipts to the ryots for all discharges in money, or in kind, made by them to you, or for your account. If after the expiration of a reasonable period of time from the execution of your Cabooleut,(*a*) you shall neglect, or shall refuse to comply with the demand of your under-farmers, or ryots, for the Puttahs and receipts above-mentioned, you shall be liable to be sued in the Udalut of the Zillah; and you shall also be liable to such damages as may be decreed by the Udalut to the Complainant.

13*th.*—The foregoing conditions contain an abstract of the obligations and duties which you shall incur, and of the rights which you have acquired under the new constitution erected for the security, protection, and prosperity of the subjects of the British Government: but for the enlargement of that Constitution, and for the improvement of the condition of the people, the Governor in Council will continue from time to time to enact such Regulations, as experience may suggest, or the

(*a*) *The Cabooleuts taken from the Zemindars, were exact Counterparts of their Sunnuds.*

progress of human affairs render necessary. Such Regulations will be administered by independent Judges, in constituted Courts of Judicature, governing their decisions by the Laws only. The decrees of those Courts will be founded on the Regulations of Government, printed, published, and translated, for the information and security of its subjects; and on the Institutes of the Hindoo or Mahomedan laws, which are also open to the inquiry of all persons; the proceedings of the Udalut will be held in open Courts accessible to persons of every description; all parties will be at liberty to attend to their own interest by their presence in the Courts during such proceedings; or to employ their Vakeels with such instructions regarding the mode of prosecution or defence, as may appear to be most eligible to themselves; the sentences of the Courts will be pronounced in the same public manner; and executed by Civil Authority, without the interposition of Military Force; the Collectors, and other Public Servants of the Government, will be compelled to appeal to the Courts of Judicature for the adjudication of all cases, in which by virtue of their offices they may be parties; and finally, the greatest practicable degree of security has been extended to the Native Subjects of the British Government by the establishment of a gradation of Appeals from the Zillah Court to the provincial Court;* and from the Provincial Court to the Court of Sudder Udalut at the Presidency; and in the last resort, from the Court of Sudder Udalut to the Governor General in Council of Bengal.†

* *Vide Act.* VII. *of* 1843.

† *Vide Reg.* VIII. *of* 1818.

14*th*.—Being therefore sensible of the benefits conferred on you by these institutions, and confident of enjoying the fruits of your industry, you shall be punctual in your engagements with Government, you shall conduct yourself with good faith towards your ryots, whose prosperity is inseparably connected with your own; you shall treat them with tenderness, encourage them to improve and extend the cultivation of the land, and lay the foundations of your own happiness in the permanent prosperity of your Zemindary.

15*th*.—Continuing to perform the above stipulations, and to perform the duties of allegiance to the British Government, its Laws, and Regulations, you are hereby authorized and empowered to hold in perpetuity to your heirs, successors, and assigns, at the permanent assessment herein named, the Zemindary of .

Given in Fort St. George this day of by and in the name of the Right Honorable the Governor in Council.

(Signed by the Members of Government.)

Entered in the Secretary's Office

By order of the Right Hon'ble the Governor in Council.

(Signed by the Secretary to Government.)

GLOSSARY

OF NATIVE TERMS WHICH OCCUR IN THIS VOLUME.

Abkarry—Revenue derived from taxes on the manufacture and sale of spirituous liquors.

Agrahārum—A Village held by Brahmins on a favorable tenure.

Amauny—Lands, (or other sources of Revenue,) held under the immediate management of Government Officers, and not leased or rented out; in contradistinction to Zemindary. Also lands where the Government share is received in kind, in contradistinction to a money rent.

Ameen—A chief Officer of Police or Revenue. An Inspector.

Amildar—Native Revenue Collector. Tahsildar.

Anādi Bunjer—Immemorial waste land.

Anna—A sixteenth of any thing.

Aréca—The Betel-nut tree—(a species of Palm.)

Arrack—A Spirit formed by distillation of Toddy, or of Jaggery.

Ayen—Actual—regular—ordinary—as distinguished from extra. The word is sometimes used for "Circar," to distinguish it from Enam or Zemindary.

Bang—A liquid extract of the leaves of the Cannabis Sativa with spices, used as an intoxicating mixture.

Bériz—The gross assessment of a Village or District.

Bessoye—The family name of a race of Hill Chiefs in the Northern Circars.

Betel-nut—The fruit of the Aréca Catechu tree. It is the kernel, or nut, that is eaten.

Bhutwurte or Bhutverty—Land given rent free for the support of Brahmins, who are supposed to perform some prescribed ceremonies.

Brinjarries—A wandering tribe carrying grain for sale on bullocks.

Bullah—A Measure of dry land in Coimbatore, amounting to 1,66,464 square feet, or 3·83 acres.

Bunjer—Waste land.

Burkandauze—A matchlock-man. An armed Police Officer.

Caboolāty Bunjer—Land undertaken for cultivation, but left waste in consequence of deficiency of the requisite rain, stock, &c.

Cabooleut—An agreement or engagement in writing. The "Counterpart" of a licence to sell spirits, &c.

Cadjan—The leaf of the Palmira tree used for writing accounts, letters, &c. on, with an iron pen.

Candy—A weight of 500 lb. avoirdupois, (20 Maunds.)

Canteroy Fanam—The 10th part of a Canteroy Pagoda. Its value is 4·67 Annas, the Pagoda being Rs. 2-14-8.

Corcoon—An Overseer of a certain number of Villages, &c., subordinate to the Tahsildar.

Cāvelly or Cāvilly—Pertaining to a cavil or watch, such as fees, perquisites, &c., for guarding the Village.

Cawney—6,400 square yards, or 1·32 acres. In the Town of Madras it is divided into 24 Grounds, or Munnees. In the Provinces it is divided into 100 Coolies or Goolies, or into sixteenths called Annas. The Anna being a square of 60 feet each way.

Cazee—A Mahomedan Judge or Magistrate.

Chayroot—The root of the Oldenlandia umbellata, used as a dye, (Chayem,) for scarlet.

Chittak—The 16th part of a Calcutta Seer.

Chôbdar—A mace bearer—a silver stick Peon.

Choky—A Guard or Watch-house. A Police Station. A Custom House.

Chokydar.—A Policeman. A Customs Officer.

Choultry or Chuttrum—A covered building for the accommodation of Travellers.

Chuckrum—A small gold coin used formerly in South Carnatic. It goes also by the name of Cully fanam, and Poon. Its value is Rs. 2-1-11, and it is divided into 10 fanams.

Chunam—Lime. Lime plaster.

Chuttrum—See Choultry.

Circar or Sirkar—The Government. The Chief Authority. The term is used in regard to land paying full teervah to Government, in contradistinction to Enām.

Coodewārum—The share of the wet produce of land, or of salt pans, that accrues to the labourer. In the latter case, as Salt is a Government monopoly, it is always paid in money.

Cooly—Hire—wages. A hired labourer, or Porter.

Copra—Dry Cocoanuts.

Coosoomba—The Carthamus tinctorius or Safflower—Its flowers yield a colouring matter used in dyeing a scarlet, or deep rose colour.

Cotaur—A Depôt for the sale of Sea Salt.

Cowle—An engagement or agreement. It refers generally to waste land taken on an agreement to pay a small but increasing rent for a certain number of years, when it becomes liable to the same rent as other cultivated lands.

Cullum—A Measure which, in Madras and South Arcot = 32 Standard Measures of 100 Cubic Inches—in North Arcot 36, and in Tanjore 24.

Cully Fanam—See Chuckrum.

Cumbly—A kind of blanket made of goats' hair.

Curnum—The Village Accountant, holding office under Government. Vide Reg. XXIX. of 1802.

Cusbah—The principal Village in a Talook where the Tahsildar resides.

Cutbuddy or Cuttoobady—A kind of militia service by Peons who hold Enam land on that condition.

Cutcherry—A public office of the Collector or Tahsildar. A Hall of business.

Darogah—A Superintendent or Overseer of any department, as Salt, Stamps, &c.

Dehaut (or Dehat) Enam.—An entire Village held as Enam.

Deloyet—A superior class of Peon attached to the person of a chief European Officer.

Dévastanum—A Hindoo Temple or Pagoda—also what relates to Pagodas.

Dhurma Saster or Dharma Shaster—The Hindoo Code of Law, consisting of Text books, Commentaries, and Digests.

Dittum—Fixed. The account of the probable Settlement, ascertained early in the season, by taking from each ryot a Memorandum of what he intends to cultivate.

Duffadar—A Head Peon. A Native Officer of irregular horse, under a Jemadar.

Dufter—Records. The place where the Records are kept.

Durgah—The Tomb or Shrine of some Mahomedan Saint.

Durkhāst—A proposal to cultivate or rent land. A bid. A request.

Dusserah—A Hindoo festival of 10 days duration. It occurs about the beginning of October.

Duswandum (or Dusbundum) Enām—An Enam of land, (generally ¼ of that irrigated,) given by Native Rulers to any individual who constructed a Tank.

Eloopa or Illoopy—The "Bassia longifolia." A tree producing an oil much in use.

Enām—A Gift. Usually applied to a gift or grant of land. Some quite free of rent, some bearing a small quit rent, or Jodee.

Enāmity—Enam lands paying a small rent or Jodee.

Foujdar—Under the Mahomedan Government, the Chief Magistrate of a Province. Sometimes Receiver General—or Military Commander.

Foujdāry Udalut—The Company's Chief Criminal Court.

Fusly—The Official Revenue year beginning the 12th of July. Thus Fusly 1260 begins in July 1850. It was formerly a lunar year, introduced about 1650 A. D., but has long been used as a solar year, without division of months.

Fussul Jāsty—The extra tax imposed on "one crop" land, when a second crop is raised.

Futwa—A Judicial Decree or Judgment. An exposition of the Mahomedan law pronounced by a Moofty.

Fysil teerwah—The rates settled on each field at the time of the original Survey Assessment.

Ganjah—The leaves or young buds of the Cannabis Sativa: these are mixed with tobacco to increase its intoxicating powers in smoking.

Garce—400 Mercals or 185·2 cubic feet = 18 Quarters English.

Ghee—Clarified butter.

Godauk—Tobacco leaves pounded with jaggery, raisins, and spices, being a preparation smoked in the Hookah.

Goodoo—A money fee payable by Land-holders on the Neilgherries to the Todas.

Goomashtah—An Agent. A Native Accountant in the Revenue Department.

Goonchee puttah—A joint puttah taken out in the name of two or more ryots in partnership.

Goontah—The 40th part of an Acre. The word is sometimes used for "Goolee," but the Goolee varies; in Madura it is ·575 of an Acre—in Tanjore 144 sq. feet or the 2000th part of a Vaylie—in Madras it is the 100th part of a Cawney.

Goortoo—A Land measure used in Nellore, equal to $3\frac{1}{8}$th Acre.

Gosha.—A corner. Retirement. The word is applied to Mahomedan females of respectability who never appear in public.

Guddateeroo Enam—Enams granted for bringing waste land into cultivation.

Gunny—Coarse cloth used for bags—it is made from the fibres of cocoanut, bamboo, &c.

Havildar—A Native Non-Commissioned Officer of foot.

Hindoovee—A term often used to express the Mahratta language.

Hookumnāmah—A written order. Standing Rules for the details of Land Revenue Assessment issued by Collectors.

Hoozoor—The Presence. The Chief Officer, (European,) of the District.

Jaghire.—An assignment to an individual of a portion of territory: generally as a reward for Military service.

Jaury or Jahry—Continued on—enjoyed free of Circar interference—not resumed.

Jawabnavees—A Native Cutcherry Officer, whose duty it is to read out Reports, Petitions, &c. and to draft replies to them.

Jodee or Jodigy—An easy Rent, or Quit Rent on those Enāms which are not entirely free, or Surva.

Jumma—The whole or total. It generally means the total demand of Assessment or Beriz on a Village or District.

Jummabundy—The annual Settlement made under the Ryotwar system.

Khās—Private—peculiar. Exclusive lands or Estates under the immediate management of Government.

Khirāz or Kherāj—Tax. Rent. Revenue.

Kist—An instalment—the word applies generally to the fixed instalments for paying Revenue.

Kistbundy—The written Rules according to which the dates of the Kists coming due, and their proportion to the whole Demand, are fixed.

Kistbundy Bériz—The assumed Bériz of a Village or District, on which the amount of kist is regulated.

Kittee—An illegal native means of torturing for the exaction of Government dues; it is a kind of finger pincher made by two slips of bamboo, &c.

Kûlwar or Koolwar—A Revenue Statement embracing the account of each ryot's cultivation. An individual Settlement.

Lāckiraz or Lākhirāj—Land held free, or partially free, of payment of Revenue.

Lumbādies—A Tribe closely resembling the Brinjarries, (q. v.)

Lungarkhāna—An almshouse. A place for distributing food to paupers, cripples, &c.

Magānum—A sub-division of a Talook.

Mahzurnāmah—A declaration or statement of facts in writing, signed by several respectable persons in attestation of its truth.

Maistry—A head workman. Foreman.

Mālgoozāry—Lands paying Revenue to Government, in contradistinction to Lākhirāj. It is sometimes applied to those Enām lands which pay some small Jodee, in contradistinction to Surva, or entirely free.

Mālik—Master. Lord. Proprietor.

Mālikāna—What belongs to a Malik or Mocuddim, in the way of fees, &c. The allowance paid to a Zemindar whose Estate is attached.

Māl-zāmin—Security for the payment of a debt, or arrears of Revenue, in contradistinction to Hāzir Zāminy, or security for personal attendance.

Māmool—Established custom or usage.

Maramut—Repairing. Generally applied to the repairing and constructing of tanks, and water courses, and public buildings.

Maund—A Weight of $82\frac{2}{7}$ lb. avoir. in Bengal, and 25 lb. at Madras.

Maunium—Strictly speaking, land granted on free tenure to Revenue or Village Servants. The word is often used for Enāms in general.

Mauníumdar—One holding a Maunium.

Meerassy—Heritage. Patrimony. The proprietary possession or usufruct of the soil. Also the right to official emoluments as Maunium land, Mérahs, &c.

Meerassidar—One who holds land or office under the above tenure.

Mélvārum—The Government or Circar share of the produce of a field, either in kind or money.

Mercal—A Measure of 8 Madras Measures or Puddees, and contains 800 cubic inches. The Salt Mercal is allowed to be $828\frac{1}{3}$ cubic inches.

Missul teerwah.—The assessment fixed on a field, with reference to the adjacent land.

Mocassa or Mokhassa—Land, or a Village, alienated by a Zemindar to a Poligar for protecting Travellers—or more generally to some of his own relatives, or Military retainers.

Mohurrum—The name of a festival on the 10th day of Mohurrum, in commemoration of the martyrdom, in Hejira 46, of Hussun and Hosein, (the grandsons of Mahomet,) who ruled at Medina—the former was poisoned by, and the latter slain in battle with, Ayzeed king of Syria.

Monigar—The head man of a Village, employed as a Revenue Officer of the Circar, for which he holds a Maunium, or receives payment.

Moochilka—A penalty Bond. The counterpart of a Lease or Licence from Government.

Mooctiar or Mookhtiar—An accredited Agent. One invested with a delegated authority.

Moofty—A Mahomedan Law Officer, who interprets the Law, and declares the Futwa.

Moollah or Mollah—A learned Mahomedan teacher. A Reader of the Korān.

Moonshee—A Native Secretary, or Jawabnavees. A Teacher of languages.

Moonsiff—The head of the Village Police—the Monigar often holds this office. A "District Moonsiff" is a Native Judge, subordinate to the Zillah Judge.

Mootah—A small sub-division of a District. A permanently settled Estate.

Mootahdar—The Proprietor of a Mootah.

Mootāliquan—Dependants. Family connexions. Term applied to a kind of Pension or Yeomiah given to an individual to support his family and dependants.

Mosque—A Mahomedan place of worship.

Moturpha or Mohturfa—Taxes levied on the manufacturing and trading community, as Loom tax—Cooly tax, &c.

Moyenzābitah—The fixed Rule. Generally applied to the Roll of the fixed and sanctioned Establishment of a Revenue or Judicial office. A list of Sibbendy.

Mun—A Bengal Maund of $82\frac{2}{7}$ lb. avoir.

Muttum—A place of resort for Pundārums. A kind of College or Monkery.

Nāib—A Deputy.

Nātawar—Heads of Castes.

Nat'h or Nùt'h—A Grass growing in the Ceded Districts, with tough twisted creeping roots. Favorable cowle is given to extirpate it.

Nikah or Nikáhee—The celebration of the marriage ceremony among Mahomedans. In the Carnatic the term is applied to a second or less honorable marriage, the Shādee Wife being alive.

Nizam—A Governor. The title of the Ruler of the Hyderabad Country.

Nunjah—Irrigated land; as distinguished from Poonjah.

Olluck—The eighth part of a "Measure" *i. e.* $12\frac{1}{2}$ cubic inches.

Oolcoody—A ryot who resides permanently in the Village where he cultivates, and has a prescriptive right in Meerassy villages to hold his farm in perpetuity, on paying the warum or teerwah.

Oomédwar—One who waits in expectation of some situation in Government employ.

Oomitta-Kāye—The fruit of the Datûra, possessing an intoxicating, and often a poisonous, effect, when eaten.

Paracoody—A temporary ryot from another Village. He has no prescriptive right like the Oolcoody (q. v.) but at the expiration of his lease his rent may be increased, or he ousted by the Meerassidar. Where Meerassy is not recognised, the term is used to denote any ryot not resident in the Village.

Parrah—A Measure of 5 Mercals, or 4,000 cubic inches.

Payāl or Piāl—A raised seat running along the outside of the house.

Peishcar, or Péshcar—An Officer of Revenue, inferior to the Tahsildar.

Peishcush or *Péshcush*—The fixed payment made to Government by Zemindars.

Pellayettoo Enam—Enams granted for constructing tanks.

Poligar—A Chieftain, or head of a tract of Country.

Pollium or *Pollum*—The Country of a Poligar. Also 'an old Madras weight of 10 Gold Pagodas, or 524 Grains, being nearly $1\frac{1}{4}$ oz.

Poodoogal lands—Lands left fallow.

Poonjah—Land fit for dry grain cultivation, not being irrigated. The dry crop itself. In Malabar, Poonjah means the 3d wet crop reaped about May.

Pooty—A Measure equivalent to about 750 Madras Measures. It is also used as a land measure of about 8 acres.

Potail or *Patell*—The headman of a Village.

Poycarry or *Pyacarry*—Properly a ryot holding land of a Meerassidar, to whom he pays the Swāmy Bhogum, after the liquidation of his Mélvarum, or teerwah to Government. A Pyacarry may be either an Oolcoody or Paracoody, (q. v.) but the word is very frequently used to denote a Paracoody only.

Projutputty or *Prejoputtee*—The Hindoo year commencing the middle of April 1811 A. D.

Pucka Maund—The Bengal Mun or Maund.

Puddy or *Puddee*—A Madras Measure of 100 cubic inches.

Pudoogay or *Puddogay*—Lands on the bank of a river, subject to occasional inundation.

Pullecuttoo Enam—Enams granted for founding Villages.

Punchayet—A Native Jury or Court of arbitration, consisting generally of five persons.

Pundārum or *Pandārum*—A travelling religious mendicant of the Siva sect.

Pundit—A Brahmin learned in the Law and Shasters.

Purgannah or *Pergannah*—A small District, or division of country, containing several Villages.

Purwānnah—An Order—Licence—Grant.

Pusseeree—The 8th part of a Bengal Mun.

Puttah—A yearly Lease given by the Collector to each ryot, stating the particulars of the land he is charged for, and the amount to be paid.

Pyacarry—See Poycarry.

Pymâsh—Measurement of land. Revenue Survey.

Razeenāmah—A Deed or paper of consent. An acquittance for resignation. The settlement of a dispute or Suit by mutual agreement.

Régur—The black soil generally known as Cotton ground.

Roossoom or Russoom—Customary gratuities, fees, or perquisites, either in kind or money.

Rowānnah or *Rawāna*—A despatch. A Permit to pass goods free of duty.

Roysum—A Native writer of rough papers or Cadjans.

Ryot—A cultivator of the soil.

Ryotwar—An annual Settlement in which each ryot's Puttah is considered.

Saderwāred—The petty incidental charges for office, stationery, oil, &c.

Sayer—Transit duties. Under former Governments, it also included all imposts that were not actually Land Revenue, such as Tolls, Licences, Moturpha, &c.

Seer—The Bazar Seer of Bengal, and that of the Peninsula, is a weight of 80 Tolas or 2·06 lbs. 40 Seers make 1 Ind. Md. The old Madras Cutcha Seer was 80 Gold Pagodas weight *i. e.* 8 Pollums, or 24 Tolas. Where the Seer is spoken of as a measure of *capacity*, it equals 2-3rds of a Madras Measure.

Sepoy—A Soldier of Native Infantry.

Serishtadar—The Head Native Officer of the Hoozoor Cutcherry or Court, also a Native Talook Officer under the Tahsildar.

Sevoy Jumma—Extra demands, as demand on lands cultivated after the regular Jummabundy has closed. Also the proceeds of sale of Waifs and Strays. Sometimes it includes the extra tax on Enam lands irrigated by Circar water.

Shâdee—A Wedding. The marriage ceremony and entertainments.

Shāmilut Bunjer.—The waste portion out of a whole field, which is not exempted thereby from assessment.

Shaster or Shastrum—Science: or a scientific work. Institutes of Religion, Law, or Letters; especially what is considered as of divine authority. The Code of Hindoo Law, consisting of Text books and Commentaries, is distinguished as the Dhurma Shaster. (See Smritis.)

Shāvee—Crops withered for want of water when they have attained a height of 2 feet or so, but not come to ear.

Sheycāl or Cheycāl—Land fit for cultivation, and which *is* generally cultivated.

Shroff—An examiner and sorter of coins. A money changer.

Shrotrium—A Village or certain extent of land granted on easy rent in perpetuity, or for so many lives: generally as a reward for public service.

Sibbendy—Irregular Native Soldiers or Peons, employed in the Reve-

nue and Police Departments. An extra Establishment of Peons with a Superintendent, to take charge of Zufted Estates, line of road, &c.

Smirtis—The Codes, Institutes, or Text books of various Hindoo sages, as Menu, Yajnyawalcya, Vrihaspati, Vyasa, &c. The *Commentaries* on them are numerous: of these that called Mitacshara, a work on inheritance, written about the 12th century, by Vijnyaneswara, on the Institutes of Yajnyawalcya, is the chief in Southern India. There are also several "*Digests*," as the Daya Bhaga, or Treatise on Inheritance by Jimuta Vahana—that by Juggernatha, commonly known as Colebrook's Digest, taken from various Text books, &c. These Smritis, Commentaries, and Digests, form the "Dhurma Shaster."

Sotuntrums—Privileges. Fees. Perquisites due to Village officers.

Stalla Enam, or Stulla Maunium—Enams granted for founding Villages.

Sūbadar or Soobahdar—The Governor of a Province. A Native Officer of the highest grade.

Sudder—The Head or Chief.

Sudder Dewanny Udālut—The Chief Civil Court of Justice at Calcutta.

Sudder Udālut—The Chief Company's Court at Madras, both Civil and Criminal. In the latter capacity it is called the Foujdáry Udalut..

Sunnud—A Patent, or written authority from the Ruling Power to hold land or office.

Sunnud-i-milkeut Istimrār—Deed of permanent Lordship given by Government to a Zemindar.

Survadary—The Hindoo year commencing the middle of April 1828. A. D.

Surva Maunium—Enam land held entirely free of any Tax or Quit Rent.

Swāmy Bhogum—The Meerassidar's, (or Proprietor's,) right or share in the produce of all land cultivated by Poycarries. The term also applies to the rent, (in money or kind,) paid to an Enamdar by the ryot who may cultivate his land.

Tahsildar—A Native Collector in charge of a Talook. An Amildar.

Taliar or Taliary—The Village Watchman, whose duty it is to give information of offences, guide travellers, &c.

Tālook—A dependency. A division of a District under the management of a Tahsildar.

Talookwár—By Talooks.

Tarwar—An account showing each field surveyed and assessed.

Teerwah—Money rent, assessment, or tax on land.

Teerwah Jāsty—The additional teerwah levied on land assessed in the

accounts as "Dry," but which has been irrigated by Circar water. It is also sometimes imposed when Nunjah land is cultivated with garden produce, as Betel, Plantains, &c.

Todas, Todawar, or Túdas—A pastoral tribe considered as the aborigines of the Neilgherries.

Toddy or Taree—The juice of the Palmyra, or the Cocoanut tree.

Tom-tom—An Indian Drum.

Toom—The 12th part of a Cullum, or of a Pooty.

Tuccāvy—Advances of money to ryots to enable them to buy seed and stock for cultivation.

Tusdeek—A fixed amount, or scale of expenditure for any particular purpose.

Urzee—An address, or application in writing.

Vakālutnamah—A power of Attorney.

Vakeel—One endowed with authority to act for another. An Ambassador. An Agent. An authorized Attorney. A pleader in a Court of Justice.

Vayley or Vaylie—A Land measurement used in Tanjore equal to 5 Cawnies or 6·6 Acres—it is divided into 20 Maws.

Védas—Science. Knowledge. A revelation by Bramha preserved by tradition until arranged in a written form as Scriptures by Vyasa. There are 4, viz., Reg—Yejur—Sama—Athurwana. The Vedas differ from the Dhurma Shaster as being a direct revelation.

Veesabuddy—A tax levied in the Ceded Districts on the profits of trade levied under Reg. IV. of 1818. It is arranged among the traders and shopkeepers themselves by shares or veesums. There is also the Baghyr Veesabuddy, being a tax on houses and on artisans, in fact a Moturpha. The term Veesabuddy is also applied to a kind of cultivation, the rent of which is settled among all the ryots according to the number of ploughs or shares of each.

Viss—The 8th part of a Madras Maund. The Regulation weight is 3 lbs. 1 oz. 6 dr. but it is generally taken as $3\frac{1}{8}$ lbs.

Woolungoo or Oolungoo—A Standard rate for assessment, or for price of Grain, &c. A detailed account of the lands of a Village.

Yādāst—A written Memorandum.

Yeomiah—A money Allowance or Pension calculated originally, at so much per diem.

Zemindary—An Estate held by a Zemindar. The Revenue Settlement made with Zemindars, in contradistinction to Ryotwary.

Zillah—A District or a portion of one. A Division.

Zuft—Sequestration or attachment of property by legal process.

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